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March 6, 2015

OTC Markets Group Inc.
304 Hudson Street, 2nd Floor
New York, NY 10013

Re: Tanke, Inc., trading symbol "TNKE" – Annual Report dated December 31, 2014 and Quarterly Reports dated September 30, 2014 and June 30, 2014

Ladies and Gentlemen:

This letter is written on behalf of our client Tanke, Inc., a Nevada corporation, (the "Company"). OTC Markets Group Inc. is entitled to rely on this letter in determining if the Company has made adequate public disclosure of current information within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended (the "Securities Act"). We are attorneys admitted to the bar of the State of Nevada and resident in the State of Nevada. We are permitted to practice before the Securities and Exchange Commission and have not been prohibited from practice thereunder. We act as outside securities counsel to the Company. One part of our duties is to insure that regular disclosure is made to the public pursuant to the Securities Act and related rules and regulations.

We have examined such current corporate records and other documents and questions of law as we consider necessary for the issuance of this letter. We have relied on information obtained from public officials, officers of the issuer and other sources. We represent that all such sources are believed to be reliable.

The financials were prepared by Xiaoying Zhang with the assistance of Haodong Lu and Rory Man Lok San. Xiaoying Zhang, CEO of the Issuer, was a former member of Guangdong Jinglun Law Office practicing law in mergers and acquisitions and corporate transactions and a graduate of Zhongshan University, Guangzhou City, China. Haodong Lu is qualified to assist in the

preparation of the financial reports as a former auditor with PricewaterhouseCoopers and a BSE in Economics from Donghua University, Shanghai, China. Rory Man Lok San is qualified to assist in the preparation of the financial statements based on a Master of Science in Investment Analysis from the University of Stirling, Stirling, United Kingdom. We have discussed the financials with the Company's management and believe them to be reliable. None of the June 30, 2014 quarterly financial statements, the September 30, 2014 quarterly financial statements or the December 31, 2014 annual financial statements were audited.

We have relied on the Annual Report and Company Information and Disclosure Statement dated December 31, 2014 and posted on the OTC Disclosure and News Service on January 30, 2015, the Quarterly Report (unaudited) dated September 30, 2014 and posted on November 14, 2014 and the Quarterly Report (unaudited) dated June 30 and posted August 8, 2014. This information constitutes (i) "adequate current public information" concerning the securities and the issuer and "is available" within the meaning of Rule 144(c)(2) under the Securities Act, (ii) includes all of the information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934 (the "Exchange Act"), (iii) complies as to form with the OTC Markets' Guidelines for Providing Adequate Current Information, which are located on the internet at www.otcmarkets.com and (iv) has been posted through the OTC Disclosure and News Service. However, our opinion does not alleviate the professional responsibilities of brokers, dealers and investors to conduct their own due diligence.

In examining the foregoing documents, we have assumed the authenticity of signatures (both manual and conformed), the authenticity of documents submitted as originals, the conformity with originals of all documents furnished as copies, and the correctness of facts set forth in such documents. We have also assumed all oral representations in connection with this matter to be accurate. Nothing came to our attention during the course of our investigation that led us to conclude that any of such documents were not genuine or authentic or that the facts set forth therein were not true.

The Issuer's transfer agent is Pacific Stock Transfer Co., 4045 S. Spencer St., Ste 403, Las Vegas, NV 89119. The transfer agent is registered with the Securities and Exchange Commission. The method used by us to confirm the number of outstanding shares was a review of the issuer's filings.

We have reviewed the information, as amended, published by the Company through the OTC Disclosure and News Service, met in person with the Company's management and a majority of the Board of Directors to discuss the information and quality assurance with respect to such information.

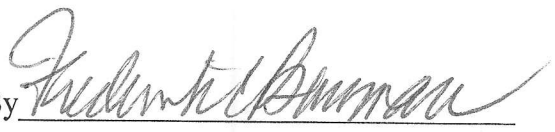
After personal consultation with the Company's management and a majority of the Board of Directors, we are satisfied that neither the Company, any individual officer or 5% shareholder, nor this law firm, is currently under investigation in any jurisdiction.

THE FOREGOING OPINIONS ARE SUBJECT TO THE FOLLOWING ASSUMPTIONS, EXCEPTIONS, LIMITATIONS AND QUALIFICATIONS.

The opinions expressed in this letter are rendered as of the date hereof and are based on our understandings and assumptions as to present facts, and on the application of applicable law as the same exists on the date hereof. We assume no obligation to update or supplement this opinion letter after the date hereof with respect to any facts or circumstances that may hereafter come to our attention, or to reflect any changes in the facts or law that may hereafter occur or take effect. We give OTC Markets Group Inc. permission to publish this letter in the OTC Disclosure and news Service for viewing by the public and regulators.

Very truly yours,

BAUMAN & ASSOCIATES LAW FIRM

By 

Frederick C Bauman
Nevada Bar No. 8370