

Certification of Persons Surrendering Regulation S GDSs for the Purpose
of Withdrawing Deposited Securities

(insert date)

JPMorgan Chase Bank, N.A., as Depositary
GDR Department
1 Chase Manhattan Plaza, Floor 58
New York, NY, 10005-1401

Re: WISDOM MARINE LINES CO., LIMITED

Dear Sirs:

Reference is hereby made to the Deposit Agreement, dated as of November 6, 2013 (the "Deposit Agreement"), among Wisdom Marine Lines Co., Limited (the "Company"), JPMorgan Chase Bank, N.A., as Depositary, and all holders from time to time of Regulation S global depositary receipts ("GDRs") evidencing Regulation S Global Depositary Shares ("GDSs") issued thereunder.

Capitalized terms used but not defined herein shall have the meanings given them in the Deposit Agreement. References to the Deposit Agreement include the certification and other procedures established by the Depositary pursuant to such agreement.

The undersigned is (or is acting as agent for a person that is) surrendering GDR(s) or giving written instructions for the purpose of withdrawal of the Deposited Securities represented by the GDSs evidenced by such GDR(s) (the "Shares") or constituting the undersigned's beneficial interest in the Master GDR as provided for in paragraph (2) of the form of GDR pursuant to Section 6 of the Deposit Agreement. The undersigned hereby:

- (i) acknowledges (or if it is a broker-dealer, its customer has confirmed to it in writing that it acknowledges) that the GDRs, the GDSs evidenced thereby and the Deposited Securities represented thereby have not been and will not be registered under the Securities Act of 1933, as amended (the "Act") or with any securities regulatory authority in any state or jurisdiction in the United States; and
- (ii) certifies that either:
 - (a) it is not a U.S. Person (as defined in Regulation S under the Act) and it is located outside the United States (within the meaning of Regulation S under the Act), and either:
 - (x) it has sold or otherwise transferred, or agreed to sell or otherwise transfer and at or prior to the time of withdrawal will have sold or otherwise transferred, the GDRs or the Shares to persons other than U.S. Persons (as such term is defined in Regulation S under the Act) in accordance with Regulation S

under the Act, and it is, or prior to such sale or other transfer it was, the beneficial owner of the GDRs, or

(y) it has sold or otherwise transferred, or agreed to sell or otherwise transfer and at or prior to the time of withdrawal will have sold or otherwise transferred the GDRs or the Shares to a qualified institutional buyer (as defined in Rule 144A under the Act) in accordance with Rule 144A, and it is, or prior to such sale or other transfer it was, the beneficial owner of the GDRs, or

(z) it will be the beneficial owner of the Shares upon withdrawal, and accordingly, it agrees that, it will not offer, sell, pledge or otherwise transfer the Shares represented thereby except (A) to a person whom it (and anyone acting on its behalf) reasonably believes is a qualified institutional buyer within the meaning of Rule 144A under the Act in a transaction meeting the requirements of Rule 144A, or (B) to a person other than a U.S. Person (as defined in Regulation S) in accordance with Regulation S under the Act.

OR

(b) it has (or they have) agreed to acquire the GDRs or the Shares in a transaction which it understands is being made in reliance upon an available exemption from the registration requirements of the Securities Act or pursuant to an effective registration statement;

(iii) If it is a broker-dealer, it further certifies that it is acting for the account of its customer and that its customer has confirmed the accuracy of the representations contained in paragraph (ii) hereof that are applicable to it and, if paragraph (ii)(a)(z) is applicable to its customer, has confirmed that it will comply with the agreements set forth in paragraph (ii)(a)(z).

We further certify (or if we are acting for the account of another person, such person has confirmed to us that it certifies) that:

(please check the applicable box in (a) below and fill in the missing information in (b) below, as appropriate)



(a) We are (it is) a "Related Person" of the Company (as defined below).

or

We are (it is) not a "Related Person" of the Company (as defined below).

AND



(b) (i) We will own _____ Shares of the Company withdrawn hereby
(do not include Shares represented by GDSs included in (b)(ii) below);

and

(ii) We will own _____ Shares and certificates of payment of the Company since execution of this Deposit Agreement, after cancellation of the GDSs surrendered hereby

and

(iii) We have withdrawn an aggregate of _____ Shares of the Company during this calendar month.

(iv) We certify (or if we are acting for the account of another person, such person has confirmed to us that it certifies) that:

(a) We are (or the person for the account of which we are acting is) the Beneficial Owner of the GDSs hereby surrendered to the Depository for withdrawal of the Shares represented thereby;

AND

(b) We hereby certify that the following information is true and correct:

Name of Beneficial Owner of GDSs:.....

Address of Beneficial Owner of GDSs:

.....

Nationality of Beneficial Owner of GDSs:

Number of GDSs surrendered hereby:

Number of Shares withdrawn hereby:

TDCC Book-Entry Account Number:

TDCC Book-Entry Account Name:

Custodian Name:

Address of Custodian:
Contact Person:
Telephone Number:
Foreign Investor Investment I.D. (Only required if Beneficial Owner is a non-ROC person):
Facsimile Number:
Date:

(v) We certify that either:

(Please check the correct box below)

a. We are a resident of the People's Republic of China;

OR

b. We are not a resident of People's Republic of China.

(vi). We certify that:

We have registered with the Taiwan Stock Exchange to invest in the ROC securities market.

A person or entity is deemed to be a "Related Person" of the Company if the person or entity is:

- (a) (i) a company of which the chairman of the board of directors or the general manager serves as the chairman of the board of directors or the general manager of the Company, or is the spouse or a relative by blood or marriage to the chairman of the board of directors or general manager of the Company within the second degree as defined under the Civil Code of the Republic of China;
- (ii) a non-profit organization of which the funds donated from the Company exceeds one-third of the non-profit organization's total funds;

- (iii) a director, supervisor or general manager, vice-general manager, assistant vice-general manager, or departmental head of the Company reporting to the general manager of the Company;
- (iv) the spouse of a director, supervisor or general manager of the Company; or
- (v) a relative by blood or marriage to the Company's chairman of the board of directors or general manager within the second degree as defined under the Civil Code of the Republic of China.

OR

- (b) a person or entity in which the Company has invested, which investment is accounted for by the equity method of accounting under generally accepted accounting principles in the ROC (the "Equity Method"); or a person or entity which uses the Equity Method to account for an investment in the Company.

Very truly yours,

(insert name of certifying entity)

By: _____

Name:

Title:

Phone Number: