

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM 20-F/A**

(Amendment No. 1)

(Mark One)

**REGISTRATION STATEMENT PURSUANT TO SECTION 12(b) OR (g) OF THE SECURITIES EXCHANGE ACT OF 1934  
OR**

**ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

**For the fiscal year ended December 31, 2016**

**OR**

**TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

**OR**

**SHELL COMPANY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

**Date of event requiring this shell company report \_\_\_\_\_**

**For the transition period from \_\_\_\_\_ to \_\_\_\_\_**

**Commission file number 001-36896**

**JMU Limited**

(Exact name of Registrant as specified in its charter)

**N/A**

(Translation of Registrant's name into English)

**Cayman Islands**

(Jurisdiction of incorporation or organization)

**North Guoquan Road 1688 Long  
No. 75, Building A8, 6F  
Yangpu District, Shanghai 200438  
People's Republic of China**

(Address of principal executive offices)

**Frank Zhigang Zhao  
Chief Financial Officer  
North Guoquan Road 1688 Long  
JMU Limited  
No. 75, Building A8, 6F  
Yangpu District, Shanghai 200438  
People's Republic of China  
Phone: +86 21 6015 1166**

(Name, Telephone, E-mail and/or Facsimile number and Address of Company Contact Person)

Securities registered or to be registered pursuant to Section 12(b) of the Act:

Title of Each Class

Name of each exchange on which registered

American Depositary Shares, each representing 18 ordinary shares,  
par value US\$0.00001 per share

The NASDAQ Global Market

Securities registered or to be registered pursuant to Section 12(g) of the Act:

None

(Title of Class)

Securities for which there is a reporting obligation pursuant to Section 15(d) of the Act:

None

(Title of Class)

Indicate the number of outstanding shares of each of the issuer's classes of capital or common stock as of the close of the period covered by the annual report.

1,475,645,946 Ordinary Shares (excluding 562,724 ordinary shares in the form of ADS that are reserved for issuance upon the exercise of outstanding options) as of December 31, 2016

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

Yes  No

If this report is an annual or transition report, indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934.

Yes  No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer" and "emerging growth company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Non-accelerated filer

Accelerated filer

Emerging growth company

(Do not check if a smaller reporting company)

If an emerging growth company that prepares its financial statements in accordance with U.S.GAAP, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards<sup>†</sup> provided pursuant to Section 13(a) of the Exchange Act.

<sup>†</sup> The term "new or revised financial accounting standard" refers to any update issued by the Financial Accounting Standards Board to its Accounting Standards Codification after April 5, 2012.

Indicate by check mark which basis of accounting the registrant has used to prepare the financial statements included in this filing:

U.S. GAAP

International Financial Reporting Standards as issued by  
the International Accounting Standards Board

Other

If "Other" has been checked in response to the previous question, indicate by check mark which financial statement item the registrant has elected to follow.  Item 17  Item 18

If this is an annual report, indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes  No

(APPLICABLE ONLY TO ISSUERS INVOLVED IN BANKRUPTCY PROCEEDINGS DURING THE PAST FIVE YEARS)

Indicate by check mark whether the registrant has filed all documents and reports required to be filed by Sections 12, 13 or 15(d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court.

Yes  No

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## EXPLANATORY NOTES

This amendment No. 1 (“Amendment No. 1”) to our annual report on Form 20-F for the fiscal year ended December 31, 2016 (the “2016 Form 20-F”) hereby amends and restates Item 15. Control and Procedures. The 2016 Form 20-F was originally filed with the Securities and Exchange Commission on May 26, 2017 (the “Original Report”). This Amendment No. 1 is prepared solely for the purposes of correcting an inadvertent misstatement about the effectiveness of our disclosure controls and procedures.

This Amendment No. 1 speaks as of the filing date of the Original Report. Other than as set forth above, this Amendment No. 1 does not, and does not purport to, amend, update or restate any other information or disclosure included in the 2016 Form 20-F or reflect any events that have occurred since May 26, 2017.

As required by Rule 12b-15 of the Securities and Exchange Act of 1934, as amended, we are also filing the certifications required under Section 302 of the Sarbanes-Oxley Act of 2002 as exhibits to this Amendment No. 1.

## PART II

### Item 15. Controls and Procedures.

#### Evaluation of Disclosure Controls and Procedures

Our management, with the participation of our chief executive officer and chief financial officer, has performed an evaluation of the effectiveness of our disclosure controls and procedures (as defined in Rule 13a-15(e) under the Exchange Act) as of the end of the period covered by this report, as required by Rule 13a-15(b) under the Exchange Act.

Based upon that evaluation, our management has concluded that, in light of the material weakness of our internal controls over financial reporting identified below, as of December 31, 2016, our disclosure controls and procedures were ineffective in ensuring that the information required to be disclosed by us in the reports that we file and furnish under the Exchange Act was recorded, processed, summarized and reported within the time periods specified in the SEC’s rules and forms, and that the information required to be disclosed by us in the reports that we file or submit under the Exchange Act is accumulated and communicated to our management, including our chief executive officer and chief financial officer, as appropriate, to allow timely decisions regarding required disclosure.

#### Management’s Annual Report on Internal Control over Financial Reporting

Our management is responsible for establishing and maintaining adequate internal control over financial reporting. Our internal control over financial reporting is a process designed under the supervision of our chief executive officer and chief financial officer to provide reasonable assurance regarding the reliability of financial reporting and the preparation of our consolidated financial statements for external reporting purposes in accordance with U.S. generally accepted accounting principles.

After our acquisition of JMU HK, the scope of our internal controls over financial reporting was also enlarged significantly. We also performed a related assessment based on this new control environment and change in scope.

Management assessed the effectiveness of our internal control over financial reporting as of December 31, 2016. In making this assessment, management used the framework set forth in the report Internal Control - Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission, or COSO. The COSO framework summarizes each of the components of a company’s internal control system, including (i) the control environment, (ii) risk assessment, (iii) control activities, (iv) information and communication and (v) monitoring.

Based on that evaluation, our management concluded that these controls were not effective at December 31, 2016. We did not maintain sufficient controls over financial reporting processes due to an insufficient complement of internal personnel with a level of accounting knowledge, experience and training in the application of U.S. GAAP to ensure that the consolidated financial statements were prepared in compliance with U.S. GAAP and SEC requirements properly. This deficiency constitutes as a material weakness of our internal control over financial reporting.

## Attestation Report of the Registered Public Accounting Firm

This annual report does not include an attestation report of our registered public accounting firm pursuant to the transition periods established by rules of the SEC for an Emerging Growth Company.

### Changes in Internal Control over Financial Reporting

We identified four material weaknesses in internal control over financial reporting during our preparation of the financial statements for the year ended December 31, 2015: (i) lack of accounting personnel with appropriate knowledge of accounting principles generally accepted in the United States of America, or U.S. GAAP, (ii) lack of comprehensive accounting policies and procedures manual in accordance with U.S. GAAP, (iii) lack of risk assessment process, and (iv) lack of qualified internal control team with sufficient control experience. Since then, we have implemented the following measures to remediate these material weakness:

- We hired a reporting manager in the first half of 2016 with experience in U.S. GAAP accounting and reporting, skills and knowledge in the preparation of financial statements under the requirements of U.S. GAAP and financial reporting disclosure under the requirement of SEC rules. This reporting manager has been involved in preparing and reviewing our consolidated financial statements under U.S. GAAP;
- We hired a controlling manager responsible for internal control establishment and implementation in the first half of 2016 with years of working experience in one of big 4 accounting firms as well as rich experience in internal control, skills and knowledge in the Internal Control - Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission, or COSO framework;
- We established comprehensive accounting policies and procedures manual in accordance with U.S. GAAP in the first half of 2016 which is monitored by the reporting manager on a continuing basis;
- We established, implemented and improved internal control system including entity level and process level key controls as well as policies monitored by the controlling manager according to COSO framework during 2016. Risk assessment and control evaluation process were conducted by the controlling manager in 2016;

As a result, material weakness (ii) to (iv) in internal control over financial reporting have been remediated. However, we still have an insufficient number of financial reporting personnel with an appropriate level of knowledge, experience and training in application of U.S. GAAP and SEC rules and regulations commensurate with our reporting requirements. We will (i) hire additional qualified financial reporting personnel with U.S. GAAP and SEC reporting experience, and, (ii) improve the capabilities of existing financial reporting personnel through training and education in the accounting and reporting requirements under U.S. GAAP, and SEC rules and regulations. In addition, we will establish effective monitoring and oversight controls for non-recurring and complex transactions to ensure the accuracy and completeness of the Company's consolidated financial statements and related disclosures.

## PART III

### Item 19. Exhibits.

Exhibit No.	Description of Exhibit
<a href="#">1.1</a>	<a href="#">Third Amended and Restated Memorandum and Articles of Association of the Registrant (incorporated by reference to exhibit 3.1 to our F-1 registration statement (File No. 333-201413) initially filed with the SEC on January 9, 2015)</a>
<a href="#">2.1</a>	<a href="#">Deposit Agreement by and among the Registrant and Citibank, N.A., as Depositary, and the Holders and Beneficial Owners of the American Depositary Shares issued thereunder, dated as of April 13, 2015 (incorporated by reference to exhibit 4.3 to our S-8 registration statement (File No. 333-206466) filed with the SEC on August 19, 2015)</a>

- [2.2](#) [Specimen American Depositary Receipt \(included in Exhibit 2.1\)](#)
- [3.3](#) [Specimen Certificate for Ordinary Shares \(incorporated by reference to exhibit 4.2 to our F-1 registration statement \(File No. 333-201413\) initially filed with the SEC on January 9, 2015\)](#)
- [4.1](#) [Amended and Restated 2011 Share Incentive Plan \(incorporated by reference to exhibit 10.1 to our S-8 registration statement \(File No. 333-206466\) filed with the SEC on August 19, 2015\)](#)
- [4.2](#) [Master Exclusive Service Agreement, dated as of May 13, 2015, by and among Shanghai Zhongming Supply Chain Management Co., Ltd., Shanghai Zhongmin Supply Chain Management Co., Ltd. and the shareholder of Shanghai Zhongmin Supply Chain Management Co., Ltd. \(incorporated by reference to exhibit 4.10 to our annual report on Form 20-F filed with the SEC on April 29, 2016\)](#)
- [4.3](#) [Business Cooperation Agreement, dated as of May 13, 2015, by and among Shanghai Zhongming Supply Chain Management Co., Ltd., Shanghai Zhongmin Supply Chain Management Co., Ltd. and the shareholder of Shanghai Zhongmin Supply Chain Management Co., Ltd. \(incorporated by reference to exhibit 4.11 to our annual report on Form 20-F filed with the SEC on April 29, 2016\)](#)
- [4.4](#) [Exclusive Option Agreement, dated as of May 13, 2015, by and among Shanghai Zhongming Supply Chain Management Co., Ltd., Shanghai Zhongmin Supply Chain Management Co., Ltd. and the shareholder of Shanghai Zhongmin Supply Chain Management Co., Ltd. \(incorporated by reference to exhibit 4.12 to our annual report on Form 20-F filed with the SEC on April 29, 2016\)](#)
- [4.5](#) [Equity Interest Pledge Agreement, dated as of May 13, 2015, by and among Shanghai Zhongming Supply Chain Management Co., Ltd., Shanghai Zhongmin Supply Chain Management Co., Ltd. and the shareholder of Shanghai Zhongmin Supply Chain Management Co., Ltd. \(incorporated by reference to exhibit 4.13 to our annual report on Form 20-F filed with the SEC on April 29, 2016\)](#)
- [4.6](#) [Proxy Agreement and Power of Attorney, dated as of May 13, 2015, by and among Shanghai Zhongming Supply Chain Management Co., Ltd., Shanghai Zhongmin Supply Chain Management Co., Ltd. and the shareholder of Shanghai Zhongmin Supply Chain Management Co., Ltd. \(incorporated by reference to exhibit 4.14 to our annual report on Form 20-F filed with the SEC on April 29, 2016\)](#)
- [4.7](#) [Share Purchase Agreement, dated as of June 5, 2015, by and among the Registrant, New Admiral Limited, Zhejiang Sunward Fishery Restaurant Group Share Co., Ltd., Junhe Investment Pte. Ltd., Shanghai Zhong Ju Investment Management Center, Extensive Power Limited, Global Oriental Development Limited, Asia Global Develop Limited, Markland \(Hong Kong\) Investment Limited, Markland \(Hong Kong\) Planning Limited, Youlong Huang, Ning Lin, Wai Poon, Gang Wang and Guoping Wu \(incorporated by reference to exhibit 99.5 to the Schedule 13D \(File No. 005-88838\) filed with the SEC on September 21, 2015\).](#)
- [4.8](#) [Amendment to Share Purchase Agreement, dated as of September 7, 2015, by and between the Registrant, New Admiral Limited and the representative of the sellers \(incorporated by reference to exhibit 99.6 to the Schedule 13D \(File No. 005-88838\) filed with the SEC on September 21, 2015\).](#)
- [4.9](#) [Share Subscription Agreement, dated as of June 5, 2015, by and between the Registrant and Maodong Xu \(incorporated by reference to exhibit 99.2 to the Schedule 13D \(File No. 005-88838\) filed with the SEC on September 21, 2015\).](#)
- [4.10](#) [Amendment to Subscription Agreement, dated as of September 7, 2015, by and between the Registrant and Maodong Xu \(incorporated by reference to exhibit 99.3 to the Schedule 13D \(File No. 005-88838\) filed with the SEC on September 21, 2015\)](#)
- [4.11](#) [Registration Rights Agreement, dated as of June 8, 2015, by and among the Registrant, New Admiral Limited, Zhejiang Sunward Fishery Restaurant Group Share Co., Ltd., Junhe Investment Pte. Ltd., Shanghai Zhong Ju Investment Management Center, Extensive Power Limited, Global Oriental Development Limited, Asia Global Develop Limited, Markland \(Hong Kong\) Investment Limited, Markland \(Hong Kong\) Planning Limited, Youlong Huang, Ning Lin, Wai Poon, Gang Wang, Guoping Wu, New Field Worldwide Ltd., Link Crossing Limited, Blue Ivy Holdings Limited and Maodong Xu \(incorporated by reference to exhibit 99.8 to the Schedule 13D \(File No. 005-88838\) filed with the SEC on September 21, 2015\)](#)
- [4.12](#) [Lock-Up Agreement, dated as of June 8, 2015, by and between the Registrant and Maodong Xu \(incorporated by reference to exhibit 99.9 to the Schedule 13D \(File No. 005-88838\) filed with the SEC on September 21, 2015\)](#)
- [4.13](#) [Lock-Up Agreement, dated as of June 8, 2015, by and between the Registrant and Xiaoxia Zhu \(incorporated by reference to exhibit 99.5 to the Schedule 13D \(File No. 005-88838\) filed with the SEC on June 18, 2015\)](#)
- [4.14](#) [Lock-Up Agreement, dated as of June 8, 2015, by and between the Registrant and Huimin Wang \(incorporated by reference to exhibit 99.5 to the Schedule 13D \(File No. 005-88838\) filed with the SEC on June 19, 2015\)](#)

<a href="#"><u>4.15</u></a>	<a href="#"><u>Working Capital Provision Agreement, dated as of April 20, 2015, by and between the Registrant, Xiaoxia Zhu and Huimin Wang (incorporated by reference to exhibit 4.23 of our annual report on Form 20-F filed with the SEC on April 29, 2016)</u></a>
<a href="#"><u>4.16*</u></a>	<a href="#"><u>Working Capital Provision Agreement, dated as of May 25, 2017, by and between the Registrant, Xiaoxia Zhu and Huimin Wang.</u></a>
<a href="#"><u>4.17</u></a>	<a href="#"><u>Share Purchase Agreement, dated as of September 7, 2015, by and between the Registrant and Century Winning Limited (incorporated by reference to exhibit 4.24 of our annual report on Form 20-F filed with the SEC on April 29, 2016)</u></a>
<a href="#"><u>4.18*</u></a>	<a href="#"><u>Supplemental Agreement, dated as of December 28, 2016, by and among Shanghai Zhongmin Supply Chain Management Co., Ltd., Shanghai Zhongmin Supply Chain Management Co., Ltd. and Shanghai Zhongmin Investment and Development Group Co., Ltd. (formally known as Shanghai Zhongmin Investment and Development Group Co., Ltd.)</u></a>
<a href="#"><u>4.19*</u></a>	<a href="#"><u>Financial Support Letter, dated as of May 18, 2017, from the Registrant to Shanghai Zhongmin Supply Chain Management Co., Ltd.</u></a>
<a href="#"><u>8.1*</u></a>	<a href="#"><u>List of Subsidiaries of the Registrant</u></a>
<a href="#"><u>11.1</u></a>	<a href="#"><u>Code of Business Conduct and Ethics of the Registrant (incorporated by reference to exhibit 99.1 to our F-1 registration statement (File No. 333-201413) initially filed with the SEC on January 9, 2015)</u></a>
<a href="#"><u>12.1***</u></a>	<a href="#"><u>Certification of Chief Executive Officer Required by Rule 13a-14(a)</u></a>
<a href="#"><u>12.2***</u></a>	<a href="#"><u>Certification of Chief Financial Officer Required by Rule 13a-14(a)</u></a>
<a href="#"><u>13.1**</u></a>	<a href="#"><u>Certification of Chief Executive Officer Required by Rule 13a-14(b)</u></a>
<a href="#"><u>13.2**</u></a>	<a href="#"><u>Certification of Chief Financial Officer Required by Rule 13a-14(b)</u></a>
<a href="#"><u>15.1*</u></a>	<a href="#"><u>Consent of Ernst &amp; Young Hua Ming LLP</u></a>
<a href="#"><u>15.2*</u></a>	<a href="#"><u>Consent of Beijing Dentons Law Offices, LLP</u></a>
<a href="#"><u>15.3*</u></a>	<a href="#"><u>Consent of Maples and Calder (Hong Kong) LLP</u></a>
<a href="#"><u>15.4*</u></a>	<a href="#"><u>Consent of Deloitte Touche Tohmatsu Certified Public Accountants LLP</u></a>
<a href="#"><u>15.5*</u></a>	<a href="#"><u>Letter from Deloitte Touche Tohmatsu Certified Public Accountants LLP to the SEC</u></a>
101.INS*	XBRL Instance Document.
101.SCH*	XBRL Taxonomy Extension Schema Document.
101.CAL*	XBRL Taxonomy Extension Calculation Linkbase Document.
101.DEF*	XBRL Taxonomy Extension Definition Linkbase Document.
101.LAB*	XBRL Taxonomy Extension Labels Linkbase Document.
101.PRE*	XBRL Taxonomy Extension Presentation Linkbase Document.

\* Previously filed with the annual report on Form 20-F on May 26, 2017.

\*\* Previously furnished with the annual report on Form 20-F on May 26, 2017.

\*\*\* Filed with this Amendment No.1 to the annual report on Form 20-F.

**SIGNATURES**

The registrant hereby certifies that it meets all of the requirements for filing on Form 20-F and that it has duly caused and authorized the undersigned to sign this Amendment No.1 to the annual report on its behalf.

**JMU LIMITED**

By: /s/Xiaoxia Zhu  
Name: Xiaoxia Zhu  
Title: Chief Executive Officer

Date: September 7, 2017

**Certification by the Principal Executive Officer Pursuant to  
Section 302 of the Sarbanes-Oxley Act of 2002**

I, Xiaoxia Zhu, certify that:

1. I have reviewed this Amendment No. 1 to the annual report on Form 20-F of JMU Limited;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the company as of, and for, the periods presented in this report;
4. The company's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the company and have:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the company, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - (c) Evaluated the effectiveness of the company's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - (d) Disclosed in this report any change in the company's internal control over financial reporting that occurred during the period covered by the annual report that has materially affected, or is reasonably likely to materially affect, the company's internal control over financial reporting; and
5. The company's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the company's auditors and the audit committee of the company's board of directors (or persons performing the equivalent functions):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the company's ability to record, process, summarize and report financial information; and
  - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the company's internal control over financial reporting.

Date: September 7, 2017

By: /s/Xiaoxia Zhu  
Name: Xiaoxia Zhu  
Title: Chief Executive Officer

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**Certification by the Principal Financial Officer Pursuant to  
Section 302 of the Sarbanes-Oxley Act of 2002**

I, Frank Zhigang Zhao, certify that:

1. I have reviewed this Amendment No. 1 to the annual report on Form 20-F of JMU Limited;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the company as of, and for, the periods presented in this report;
4. The company's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the company and have:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the company, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - (c) Evaluated the effectiveness of the company's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - (d) Disclosed in this report any change in the company's internal control over financial reporting that occurred during the period covered by the annual report that has materially affected, or is reasonably likely to materially affect, the company's internal control over financial reporting; and
5. The company's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the company's auditors and the audit committee of the company's board of directors (or persons performing the equivalent functions):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the company's ability to record, process, summarize and report financial information; and
  - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the company's internal control over financial reporting.

Date: September 7, 2017

By: /s/Frank Zhigang Zhao  
Name: Frank Zhigang Zhao  
Title: Chief Financial Officer

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