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To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the American Depositary Shares ("ADS") each representing one share of our common stock of **LINE Corporation**, and Common shares, no par value of LINE Corporation (application for the Common shares is made for listing, not for trading, but only in connection with the registration of the American Depositary Shares) pursuant to the requirements of the Securities and Exchange Commission), under the Exchange Act of 1934.

Sincerely,