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Washington, DC 20549

Silvio Conte (Joe)
Head of Corporate Actions
Global Listings

New York Stock Exchange
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October 17, 2017

CERTIFIED
001-38237

Chief, Information Technology
Securities and Exchange Commission
Division of Corporate Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the following securities of **Sea Limited**, under the Exchange Act of 1934.

- American depository shares, each representing one Class A ordinary share, par value US\$0.0005 per share
- Class A ordinary shares, par value US\$0.0005 per share (application for the Class A ordinary 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)

Sincerely,