


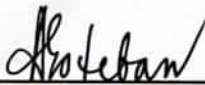
ANNUAL CONFIRMATION OF INTERNAL AUDIT AND CONTROL ADEQUACY

We attest to the overall adequacy and effectivity of the internal audit, internal control and compliance systems of Pacific Online Systems Corporation, taking into consideration the company's size, risk profile and complexity of operations.

This is in accordance with Pacific Online Systems Corporation's corporate governance and compliance related policies and programs, prevailing best practices in corporate governance, and on the basis of the procedures performed in accordance with the annual internal audit plan, which was reviewed and approved by the Audit Committee.

Signature 

WILLY N. OCIER / President and Chief Executive Officer

Signature 

ANNA JOSEFINA G. ESTEBAN / Chief Audit Executive

Signed this 28th day of May 2018