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VIA TELECOPIER AND EMAIL

February 1, 2018

OTC Markets Group, Inc. 304 Hudson Street — 2nd Floor New York, New York 10013

Re: <u>Central Wireless, Inc; Attorney Letter</u> as to:

- (1) Adequate Current Information;
- (2) Suspect Promotional Activity.

To whom it may concern:

Santacroce Law Offices, LTD and present counsel, whose signature appears below (Frederick A. Santacroce) hereinafter referred to as ("Counsel") with principal offices at 3275 S. Jones Blvd, Suite 104, Las Vegas, NV 89146, have been engaged by the above-named issuer (hereinafter referred to as the "Company") and retained by same, for the purposes of compiling the information included in, or otherwise referenced by this letter intended for the OTC Disclosure and News Service.

PINK OTC or OTC Markets Group, Inc. ("OTCMG") may rely upon this letter as it sees fit, but solely for purposes of determining or assessing whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) as promulgated under the Securities Act of 1933, and as amended (hereinafter referred to as the "Securities Act"). By this letter, OTCMG has full and complete permission and rights to publish this letter with OTC Disclosure and News Service for viewing by the public and regulators without the prior written consent of Counsel. However, absent prior written consent of Counsel in response to a written request this letter and any representations made herein, may not be quoted to, furnished to, or relied upon, by any *other* person(s), including, without limitation, public investors making any specific investment decisions or otherwise included in the calculus of any third person(s) assessing a purchase or sale of any securities as issued by the Company in any public or private transaction.

The undersigned attorney is a resident of the United States of America and has been retained by the Company to render this letter. a member in good standing with the States of Nevada and the Nevada State Bar. In addition, Counsel is in good standing with, and admitted to practice before:

- The United States Federal Court (Nevada District)
- The United States Federal Bankruptcy Court (District of Nevada)
- The United States Court of Appeals for the Ninth Circuit (9th Cir.)
- State of Colorado (Inactive)
- State of Pennsylvania (Inactive)

Finally, Counsel is not otherwise barred or precluded from appearing or practicing before the United States Securities Commission (the "Commission") nor any other State or Federal administrative or regulatory body.

In carrying out our review and finalizing this letter, we have examined as may be applicable and as may exist, the Company's

- corporate minutes and resolutions;
- any actions undertaken by the Board of Directors or the Shareholders;
- its Certificate of Incorporation (and any amendments thereto);
- and its Bylaws;¹

together with such other documents, instruments communications, etc., (the "Ancillary Documents") which may be germane to or otherwise prudent for inclusion in the scope of our review for these purposes.

Central Wireless, Inc., is a Colorado² corporation, formerly National Corporate Systems, Inc. (US.CWIR.PK) (the "Issuer"). It is listed and/or quoted with OTCMarkets.³ On or about November 7, 2017, OTCMarkets placed a "skull and crossbones" icon on the securities and trading therein.

This symbol, referred to as "Caveat Emptor" is intended to inform investors that there may be reason to exercise additional caution and perform thorough due diligence before making an investment decision in that security. The Caveat Emptor Designation may be assigned when OTC Markets becomes aware of one or more of the following:

a) Promotion — The security is the subject of stock promotion that may be misleading or manipulative. Promotional activities may include news releases, spam email, and

⁴ OTC Markets Group designates certain securities as "Caveat Emptor" and places a skull and crossbones icon next to the stock symbol to inform investors that there may be reason to exercise additional caution and perform thorough due diligence before making an investment decision in that security.



¹ Collectively, these corporate governance documents may be referred to herein as the ("Documents" or the "Corporate Documents").

² Counsel is an *inactive* member of the Bar in the States of Colorado and Pennsylvania but does not hereby hold himself (nor his firm) out as actively licensed to practice law in the States of Colorado or Pennsylvania. Counsel is an *active member* of the State Bar of Nevada.

³ The Pink Open Market ("POM") offers trading in securities through any broker. There are no minimal financial standards, POM includes some foreign companies seeking minimal disclosure duties, microcap or "penny" stock companies, non-operating, nominal or non-revenue shell companies with little or no assets; and distressed, delinquent, and dark companies not willing or able to provide adequate information to investors. Companies not complying with POM's minimal disclosure standards may be identified by certain warning symbols including for example the skull & crossbones and stop-sign designations intended to warn prospective buyers or investors to proceed with caution.

- newsletters, whether they are published by the issuer or a third party. See OTC Markets Group's Policy on Stock Promotion below.
- b) Investigation of Fraud or Other Criminal Activities There is an investigation or other indication of fraudulent or other criminal activity involving the company, its securities or insiders.
- c) Suspension/Halt A regulatory authority or an exchange has halted or suspended trading for public interest concerns (i.e. not a news or earnings halt).
- d) Undisclosed Corporate Actions The security or company is the subject of a corporate action, such as a reverse merger, stock split, or name change, without adequate current information being publicly available.
- e) Other Public Interest Concern OTC Markets Group may determine that there is a public interest concern regarding the security. Such concerns may include but are not limited to promotion campaigns (including third-party), unusual or unexplained trading activity, spam or disruptive corporate actions even when adequate current information is available.

In the present case, upon information and belief, OTCMarkets expressed a concern regarding recent or prior, suspect conduct suggesting promotional activities⁵ potentially threatening the integrity of the market for these securities to the detriment of the public.

Generally, OTC Markets Group may remove the Caveat Emptor designation once a company meets the qualifications for Pink Current Information, has verified the information on its company profile on www.otcmarkets.com, and demonstrates that there is no longer a public interest concern. The Caveat Emptor designation is typically not removed within the first 30 days. During this time, it is labeled Caveat Emptor, and any stock that is not current in it disclosures will also have its quotes blocked on www.otcmarkets.com.

In this case, subsequent to our review, we report that the principals and the insiders have confirmed to our satisfaction that they did not participate in any promotional activities and that they are in compliance with all applicable rules and regulations and that to the extent any form of promotional activity took place, they were unaware and did not participate, aid, abet or otherwise collude or cooperate with any parties that may have engaged in such conduct. For that matter the principals or insiders have no knowledge of, or acquaintance with, any individuals or entities remotely associated with any such conduct.

The Company has retained the services of Counsel to so as to facilitate its full and complete cooperation with you and your staff and the conduct of any assessment or review you deem necessary to protect and preserve the integrity of the market for this issuer and its securities with the hope or expectation that said cooperation might enhance the thoroughness and diligence of

⁶ For details on the disclosure requirements for the Pink Disclosure Standard, see: http://www.otcmarkets.com/marketplaces/otc-pink



⁵ For a detailed itemization of OTCMarkets policy on stock promotion, see: https://www.otcmarkets.com/content/doc/OTC Markets Group Policy on Stock Promotion.pdf

your review and likewise perhaps, expedite same. The Company's objective is to reestablish for its shareholders some semblance of liquidity as proffered through listing with OTCMarkets. As this Firm has been retained to investigate any and all issues they may give rise to any concerns, please free to reach out to us should you require any additional information. As a precursor to our findings, here follows a brief historical summary of the Issuer.

- 1. The Issuer, Central Wireless, Inc. was incorporated in the State of Utah on March 6, 1987 ("Central Utah"). Central was initially incorporated under the name "Wonder Capital, Inc.", which it continued to use until February 1995.
- 2. Then, Central Utah changed its name to "Dry Dairy International, Inc.", which name it continued to use until September 1999.
- 3. Thereafter, Central Utah changed its name to "Dryden Industries, Inc.", which it continued to use until April 2000.
- 4. Lastly, Central Utah then changed its name to "e resources Inc." which it used until August 16, 2002, when it changed its name to "Central Wireless, Inc."
- 5. On or about July 16, 2014, the Issuer entered into a series of transaction(s) best described as a non-bankruptcy triangular reorganization and contemporaneous share exchange pursuant to the applicable provisions enumerated in Section 368, *et seq.* of the Internal Revenue Service Code of 1986, as amended (the "Code").
- 6. As a result, Central Wireless, converted to or became domiciled as a Colorado corporation as of July 16, 2014.

For your edification, the Company has undertaken to provide OTCMarkets and thus the public, the most up-to-date information and has submitted the following documents to enable placement on OTC News Service (formerly Pink Sheets News Service) as current information through full corporate public disclosure, including its most recent Annual and Quarterly Reports. This Information includes all of the information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for the Securities under Rule 15c2-l 1 and complies as to form with the OTC Markets Guidelines for Providing Adequate Current Information. This Information has been made available and verified by the appropriate officers and has been made available through the OTC Markets disclosure platform and includes not less than the following information and documents which were reviewed in relation to the Issuer:

In connection with the preparation of this letter, we have also reviewed those documents as posted on OTC Disclosure and News Service ("OTC News Service" and formerly "Pink Sheets News Service") This includes (1) material contracts associated with Issuer; and (2) corporate governance documents as itemized above.

Please be advised that consistent with professional standards, we have relied on information obtained from public officials, officers and/or directors of the Company, and other sources believed to be reliable. We have investigated such matters and examined such documents, as we deemed necessary. In examining the documents, we have assumed the genuineness of signatures (both manual and conformed), the authenticity of documents submitted as originals, the conformity with originals of all documents furnished as copies and the correctness of facts set forth in such documents.



Here follows a list of those periodic reports we reviewed (in addition to other documents and material):

Posted	Report Title	Period End Date
11/16/2017	Quarterly Report	9/30/2017
9/12/2017	Quarterly Report	6/30/2017
9/12/2017	Quarterly Report	3/31/2017
9/12/2017	Annual Report	12/31/2016
11/15/2016	Quarterly Report	9/30/2016
8/18/2016	Quarterly Report	6/30/2016
Jul 20,2016	Quarterly Report	March 31, 2016
Jul 20, 2016	Annual Report	Dec 31, 2015
Jul 20, 2016	Annual Report	Dec 31, 2014
Jul 20, 2016	Annual Report	Dec 31, 2013
Jan 24, 2007	Form 10SQB	Sept 30, 2006
Jun 11, 2007	Form 8K	Jun 8, 2007
Jun 11, 2007	Schedule 14C Information	Jun 13,2007
Sep 21, 2010	Form 8K	Sept 14, 2010
Feb 9,2011	Form 15-15D	N/A
Nov 3, 2015	Form D Rule 504(b)(1) \$26,400 Offering	Oct 26, 2015
Nov 3, 2015	Form D - Section 4(a)(5)	May 23, 2014
Nov 3, 2015	Form D - 504(b)(l)(iii), \$397,000 Offering	Oct 26, 2015
Nov 3, 2015	Form D - Section 4(a)(5), \$330,000	Nov 3, 2015

The information, as of the period covered by this letter, in our opinion, having so reviewed the above itemized documents, (i) constitutes "adequate current public information" concerning the Securities and the Issuer and "is available" within the meaning of Rule 144(c)(2) under the Securities Act, including its dissemination on OTC Markets' disclosure platform; (ii) includes all of the substantive information that a broker-dealer would be required to secure from the Issuer to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934 (the "Exchange Act"); (iii) complies as to form with the OTC Markets Guidelines for Providing Adequate Current Information (current version dated April 25, 2013) which are located on the Internet at www.otcmarkets.com; and (iv) has been posted on the OTC Markets News Service.

Given that there appears to exist indicia tending to suggest prior third-party promotional activity, this letter further addresses each (1) executive officer, director and other control person of the Issuer and/or (2) consultant, or any other advisor of the Issuer (which would include any promoter or finder) that assisted, prepared or provided information with respect to the Issuer's disclosure; or who received securities as consideration for services rendered to the Issuer. This includes the following:

1. Rosemont Shepherd Management,

LLC, 10 Hughes Parkway, Suite 201 Irvine, CA 92618,



2. Harry Orfanos

10 Hughes Parkway, Suite 201 Irvine, CA 92618 (the controlling owner of Rosemont Shepherd Management, LLC)

3. Charles Townsend

10 Hughes Parkway, Suite 201 Irvine, CA 92618,

4. Randolph Hudson

4100 West Flamingo Road, Suite 2750 Las Vegas, Nevada 89103-3949

However, none of these individuals/entities received securities in exchange for such assistance. Additionally, none of them actually own the issuer's securities at this time. Instead, uncertificated voting control preferred shares constituting 35,000,000 of the 50,000,000 authorized "Series A Preferred Shares" from Charles Townsend to Rosemont Shepherd Management, LLC, representing 72.7% of the voting control of the issuer, are currently held in escrow pending the fulfillment of certain conditions associated with said transfer. All of the above-designated persons are considered control persons, (with the exception of Randolph Hudson).

Subsequent to specific inquiry of each of the persons listed above, each confirmed that he or she (or it) was not engaged in any promotional activities regarding the Issuer. None of these individuals appear to have engaged in any sales of the issuer's securities, including by use of SEC Rule 144, and nothing has come to the attention of the undersigned indicating that any participated in any transaction through the use of any material, non-public information regarding the Issuer, or otherwise violated Rules 10b-5 or 10b5-l under the Exchange Act.

The person(s) responsible for the preparation of the financial statements contained in the quarterly and annual reports is Charles Townsend, (with the assistance of Ryan Goulding, CPA). The financial statements have not been audited. Ryan Goulding is a certified public accountant and Charles Townsend has more than 9 years of experience with public company financials. Charles Townsend was responsible for the financial statements of many other public companies and has served as President/Treasurer and Secretary of other public companies. He has drafted compiled or prepared the management's discussion and analysis ("MD&A") for many of these Mr. Townsend has confirmed that, while unaudited: "[A]ll of the information for the annual periods ended December 31, 2015 through December 31, 2016 and the subsequent quarterly periods, ended March 31, 2017, June 30,2017 and Sept 30,2017, has been presented, to the best of his ability, in accordance with GAAP standards, and fairly represent the financial position of the Company".



The Issuer's transfer agent is:

Olde Monmouth Stock Transfer Co., Inc.

200 Memorial Pkw Atlantic Highlands, NJ 07716

Tel: 732.872.2727

The Transfer Agent is registered under the Exchange Act. We confirmed that it is registered with the SEC.

This Firm has directly, (or otherwise, dispatched its agents) and they have (i) personally met with management and the sole member of the Board of Directors of the Issuer as of the date of this Information, (ii) reviewed the Information, (as amended) published by the Issuer on the OTC Disclosure and News Service and (iii) discussed the information with management and the director of the Issuer.

To the best of our knowledge, after substantive inquiry of management and the directors of the issuer, neither the issuer nor any holder of 5% of the Issuer's Securities, is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

This letter is valid as of the set forth above and is restricted to the facts as itemized herein We assume no duty or obligation to update or supplement this letter to reflect any subsequent events, changes in circumstances, or any changes to any rules, regulations or laws germane to these matters which might have any effect on the contents of this letter.

Notwithstanding, to the extent you require any additional information, we would be pleased to oblige.

Respectfully,

SANTACROCE LAW OFFICES, LTD

Frederick A. Santacroce, Esq.

The below undersigned individuals hereby acknowledge that they have diligently reviewed the above, and confirm same to be materially accurate and without substantive omission.

Harry Orfanos Director and CEO at years'-end.

Charles Townsend Director and *Prior* CEO