FINANCIAL STATEMENTS OF

# CHINA FOOD AND BEVERAGE (or "the Company")

Corporate Service Center
5190 Neil Road
Suite 430
Reno
NV 89502

WPA Audit Limited
26 Grosvenor Street
Mayfair
London
W1K 4QW

Dear Sirs,

**Letter of Representation**

I confirm to the best of my knowledge and belief, and having made appropriate enquiries of officials of the Company, the following representations given to you in connection with the preparation of the Company's accounts for the quarter ended 30 September 2015.

1. I acknowledge as director my responsibilities for preparing financial statements that give a true and fair view and for making accurate representations to you as accountants.

2. I confirm that all the transactions undertaken by the Company were properly reflected and recorded in the accounting records and do not contain any material inaccuracies or discrepancies. All other records and related information, including minutes of all management and shareholder' meetings, have been made available to you where available.

3. The accounts for the periods referred to in this letter are true and accurate in all respects; comply with the requirements of US GAAP and other relevant statutes and standards in the US at the date on which the accounts were approved by the director. Furthermore, the accounts give a true and fair view of the assets and liabilities of the Company and of its profit or loss and cash flows for the periods ending on the accounts date and properly reflect the financial position as at the accounts date.

4. I confirm that the Company had no bank account in operation during the year ended 30 September 2015.

5 I confirm that the Company has no assets other than those disclosed in the accounts.

6 I confirm that the Company has no liabilities or contingent liabilities other than those disclosed in the accounts.

7 I confirm that the Company's liabilities as at 30 September 2015 consist of the following:

| | |
|---|---|
| Accounts payable | $223,742 |
| Loans payable | $46,504 |
| Total | $270,246 |

8. I confirm that there have been no events since the balance sheet date that required disclosure or which would materially affect the amounts in the accounts other than those already disclosed or included in the accounts.

9. I confirm that the Company has had, at no time in the quarter ended 30 September 2015 any arrangements, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for directors, nor to guarantee or provide security for such matters, except as disclosed in the accounts.

10. I confirm that I have disclosed to you all related party transactions relevant to the Company and that we are not aware of any further related party matters that required disclosure.

11. I confirm that the Company has not contracted for any capital expenditure other than as disclosed in the accounts.

12. I confirm there was no stock or work in progress during the periods under review in the financial statements.

13. I confirm that any expenses included in the accounts are business expenses.

14. I acknowledge my responsibility for the design and implementation of internal controls to prevent and detect fraud. I confirm that I have disclosed to you the results of our own assessment of the risk of fraud in the business.

15. I confirm that there have been no actual or suspected instances of fraud involving management or employees who have a significant role in internal control or that could have a material effect on the financial statements. I also confirm that we are not aware of any allegations of fraud by former employees, regulators or others.

16. I confirm that in our opinion the Company is a going concern, in so much as the Company is currently not trading and will be supported by the Directors where necessary.

17. I confirm that the Company has not made returns to the IRS since 2005, but notwithstanding this, I confirm that all payments to be made by the Company for any taxation purposes have been made.

I also confirm that the Company is not in dispute with the IRS or any other relevant taxation authorities.

18. I confirm that the carrying values of issued common stock, additional paid in capital and the accumulated deficit as shown in the accounts are correctly stated insofar that they are based upon the latest available information.

19. I confirm that as at 30 September 2015 the number of common stock in issue was 10,912,902.

20. I confirm that no officers or directors of the Company have any claims whatsoever against the Company either in their capacity as directors, officers or shareholders of the Company or in any other capacity.

21. I confirm that the officers of the Company have waived all their rights to any remuneration or benefits arising from any existing employment agreements with the Company.

22. I confirm that the only expenditure that was incurred in the 3 month period to 30 September 2015 was as follows:

| | |
|---|---|
| Wilton | $11,576 |
| Signature Stock Transfer Inc | $150 |
| Total | $11,726 |

I confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection and supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully

Mr James A. Tilton
President, Chief Executive Officer and Director

Date: 30 October 2015