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 31 March 2016.

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 and 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 quarter ended 31 March 2016.

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 31 March 2016 consist of the following:

Accounts payable	$232,915
Loans payable	$46,504
Total	$279,419

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 31 March 2016, 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.

COMPANY INFORMATION AND DISCLOSURE DOCUMENT

CHINA FOOD & BEVERAGE COMPANY (OTC:CHIF)

Date: 28 April 2016

James A. Tilton
President and Director