Securities Counselors, Inc.
The Securities Professionals
for Private and Public Issuers, Shareholders and Funding Sources

May 6, 2016

VIA TELECOPIER FOR FILING ON OTC MARKETS/PINK
Issuer Services - OTC Markets Group, Inc.
304 Hudson Street -- 2nd Floor
New York, New York 10013

Re: Texas Wyoming Drilling, Inc. (trading symbol "TWDL"); Attorney Letter with Respect to Adequate Current Information, Disclosure Statement for the Period Ended December 31, 2015

To Whom It May Concern:

This letter is written on behalf of Texas Wyoming Drilling, Inc. (the "Issuer"). OTC Markets Group, Inc. ("OTC Markets") is entitled to rely on such letter in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933 with regard to Issuer's common stock (the "Securities"). This law firm (hereafter "Firm") is a professional corporation, incorporated in the state of Illinois and the undersigned counsel (hereafter "Counsel") is a U.S. resident and have been retained by the Issuer for the purpose of rendering this letter and related matters. We serve as corporate and securities counsel to the Issuer. This Firm has no relationship with the Issuer other than as attorney-client, as the beneficiary of shares and, other than its members, has no existing or prior relationship with any prior counsel of Issuer. This Firm is not currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws. However, since 2009, the undersigned, Randall Goulding has been in civil litigation with the SEC for Investment Advisers Act matters, principally books and records alleged violations, none of which were intentional or material, and all of which were immediately corrected following the routine on-site examination of The Nutmeg Group, LLC, a Registered Investment Adviser, and prior to the litigation. In the history of Nutmeg, there was never an investor complaint. Within the context of the litigation, all other (non-books and records) allegations have been proven to be false. Moreover, the SEC is subject to binding admissions that such allegations are false. The Court ruled that neither the SEC's responses to discovery nor its Rule 26 submission is "sufficient to secure the just, speedy and inexpensive determination of [the] action and proceeding (Fed.R.Civ.P. 1) and it does not comport with the letter and spirit of Rule 26(a)(1)(A)(iii)," prompting the pending motion to strike.

Without relying on the work of other counsel, we have examined such corporate records and other documents and such questions of law as considered necessary or appropriate for purposes of rendering the letter and have relied on information obtained from public officials, officers of the Issuer and other sources believed to be reliable. In connection with rendering this opinion, we have investigated such matters and examined such documents as 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.

Counsel is authorized to practice law in the state of Illinois and is permitted to practice before the Securities and Exchange Commission (the "SEC") and has not been prohibited from practice before such agency. In connection with the preparation of this letter, we have reviewed the following documents in connection with the preparation of the letter (the "Information"), posted on OTC Disclosure and News Service ("OTC News Service" and formerly "Pink Sheets News Service"):

~ The Issuer was originally incorporated on June 28, 1972 as OSR Corporation. OSR Corporation was

formed solely for having a private company called Osrow Products Company state of incorporation, which was New York, changed to Delaware when its name changed to OSR Corporation. On May 17, 1988, the Company changed its name to Resort Connections Inc. On January 30, 1999, the Company changed its name to D-Lanz Development Group Inc. On September 30, 1997, the Company acquired the assets of Health Technologies International Inc. On October 25, 2000, the Company completed a reverse merger with eWeb21 Corporation and changed its name from D-Lanz Development Group Inc. to eWeb21 Corp. On April 22, 2008, the Company changed its name from eWeb21 Corp. to Texas Wyoming Drilling Corp. Issuer has undertaken to provide 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 15c2-11 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:

~ The following Information and documents were among those reviewed in relation to the Issuer:

- All material contracts associated with Issuer;

- The Issuer's most recent Annual Report to the OTC Disclosure and News Services on May 6, 2016, for the calendar year ending December 31, 2015;

- The Issuer's Annual Report posted on April 1, 2015, containing the financial statements for the calendar year ending December 31, 2014;

- The Issuer's Annual Report posted on May 1, 2014, containing the financial statements for the calendar year ending December 31, 2013;

- The Issuer's Annual Report posted on March 31, 2013, containing the financial statements for the calendar years ending December 31, 2013 and December 31, 2012;

- Annual reports and quarterly reports and attorney letters regarding Current Information and supplemental information submitted to OTC Markets and with regard to the Issuer's Continuing Disclosure Obligations, posted 15c2-11 information, posted on November 19, 2009, November 23, 2009, December 21, 2009, and October 4, 2010, as well as exhibits and interim and periodic financial reports and attorney letters with respect to current information, filed since 2008;

- Issuer financial statements for each period ending, posted with OTC Markets since 2008;

- Revised Initial Information and Disclosure Statement for Issuer and submitted to OTC Markets pursuant to the Issuer's Continuing Disclosure Obligations, since 2008;

- Corporate Bylaws posted with OTC Markets (as part of the Initial Information and Disclosure Statements, specified above);

- Corporate Certificate of Incorporation and Certificate of Amendments, posted with OTC Markets (as part of the Initial Information and Disclosure Statement), filed November 19, 2009.

The Information, in our opinion, having so reviewed the above enumerated documents, (i) constitutes

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"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 obtain 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 January 11, 2012) which are located on the Internet at www.otcmarkets.com; and (iv) has been posted on the OTC Markets News Service. After a reasonable investigation, including meeting personally with management and officers of the Company to discuss the published information, we have no reason to believe that, at the time such information was published on the OTC Disclosure and News Service, the Information contained any untrue statements of material fact or omitted to state a material fact necessary to make the statements made misleading.

~ Please be advised that:

- Margo Cadena, chief financial officer, chief executive officer and director of the Issuer is responsible for the preparation of the financial statements contained in the each report. While not a certified public accountant, Margo Cadena had considerable on-job training, having been responsible for collection and oversight of financial data for several years. In such capacity, Margo Cadena for the period has served on the audit committee and/or as Treasurer of one of those companies, drafted associated management's discussion and analysis ("M,D&A'). Margo Cadena has confirmed that, while unaudited, all information for this annual period (ended December 31, 2015) and has been provided, to the best of her ability, in accordance with GAAP standards, fairly representing in her view the financial position of the Company. Undersigned counsel confirmed the number of outstanding shares as of December 31, 2015 directly from the stock transfer agent.

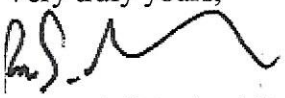
- The Issuer's transfer agent is Action Stock Transfer, 2469 Fort Union Blvd, Ste 214, Salt Lake City, Utah 84121 (the "Transfer Agent"), registered with the SEC.

- This Firm has (i) personally met, or via facetime with management and all members of the Board of Directors of the Issuer as of this date, (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 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.

- No person other than OTC Markets is entitled to rely on this letter but grants OTC Markets full and complete permission and rights to publish the letter in its OTC Markets Disclosure and News Service for viewing by the public and regulators. We express no opinion as to the applicability to or compliance with any state securities or "blue-sky" laws. In addition, this letter is given as of the date set forth above and is restricted to the stated facts and circumstances presented to us and described herein, and that any other or different facts and circumstances might require a different letter, and we assume no, and hereby disclaim any, obligation to update or supplement this letter to reflect any facts or circumstances that may hereafter come to our attention or any changes in laws that may hereafter occur or which occurred prior to the date hereof, the occurrence of which we had no knowledge.

Very truly yours,



/s/ Randall S. Goulding, Esq.

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ACKNOWLEDGED AND AGREED
FACTUALLY AS TO THE FOREGOING

Margo Cadena former CEO.

Margo Cadena

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