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May 12, 2016

OTC Markets Group, Inc.
Issuer Services
304 Hudson Street
Third Floor
New York, New York 10013-1015

SENT VIA EMAIL
AND REGULAR MAIL

RE: Attorney Opinion Letter for Continued Pink Sheet Listing of China Food & Beverage Company ("China Food"), accounting period ending March 31, 2016

Dear Sir/Madam:

Our firm represents China Food & Beverage Company (having the prior Bulletin Board trading symbol CHIF, and referred to in this letter either as "China", "CFB" or "the Company") as its special counsel for the purposes of its OTC Markets Group "Pink Sheet" continued listing. The Company is concurrently submitting, under separate cover, its 15c2-11 application to which this letter applies.

With regard to CFB, we are in receipt of your standard form attorney letter agreement and enclose an executed copy with this letter, along with this attorney opinion letter as outlined in your sample filing information packet (Version 2.5). This letter may be received independently of the other disclosure materials as submitted directly by the Company and its agents to OTC Markets Group, Inc. for the purposes of applying for listing as a full information tier "Pink Sheet" company. In accordance with the outline of your attorney letter format, we represent specifically to your offices on behalf of China as follows:

1. OTC Markets Group, Inc. is entitled to rely upon this letter as part of its determining whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933.

2. The undersigned counsel is a U. S. resident attorney retained by China, as the issuer, for the purposes of making and rendering this opinion letter to OTC Markets Group. The undersigned is an attorney licensed to practice and admitted to the State Bar of Utah (Bar #1679)

and the federal and state courts of the State of Utah, and has had substantial experience in securities law matters over approximately 35 years of practice. In this capacity, counsel is acting as an independent legal advisor to the Company for the purposes of its "Pink Sheet" continuation. It is not determined at this point whether counsel will continue on as general counsel for the Company.

3. The undersigned has reviewed such corporate records and other documents as he has deemed necessary or appropriate for the purposes of rendering this letter, and in particular, he has reviewed the 15c2-11 disclosure statement concurrently submitted with its various attachments.

4. As noted above, the undersigned is authorized to practice law within the State of Utah, which includes the laws of the United States. This opinion is being solely made and entered by the undersigned.

5. Counsel is admitted to practice before the Securities and Exchange Commission (the "SEC") and has never been prohibited from practicing before such agency, and has completed various securities filings and other related documents with such office over the course of his practice.

6. The undersigned counsel as to matters of fact stated in this letter is relying solely upon the information supplied by the Company via its agents, but represents that he believes all such sources to be reliable from the information presented in various due diligence disclosures by such parties to the undersigned attorney.

7. The information being concurrently submitted constitutes 15c2-11 information for "Pink Sheet" listing with attached and referenced corporate documents. Counsel has reviewed the following publicly available documents which were filed or will be shortly through the OTC News and Disclosure Service:

1. Current Company Information and Disclosure Statement (April 30, 2016)

2. Unaudited Financial Statements for the Quarter ended March 31, 2016.

8. Counsel's opinion is that the information constitutes current adequate public information concerning the securities of the issuer and is available within the meaning of Rule 144(c)(2) under the Securities Act through and upon posting upon the OTC Disclosure and News Service. Further, the undersigned believes that such information (i) includes all of the information a broker-dealer would be required to obtain from the issuer to publish a quotation for the securities under 15c2-11 under the Securities Act of 1934, (ii) complies as to form with the OTC Markets Group's guidelines for providing adequate current information, and (iii) has been

posted to the OTC Disclosure and News Service or will be posted through such Disclosure and News Service before a quotation on the Pink Sheets is allowed for this entity.

9. To the best information of the undersigned, the financial information was prepared and reviewed independently according to GAAP standards by WPA Audit, Ltd., an independent audit firm in the United Kingdom. The Company's transfer agent is Signature Stock Transfer of 2632 Coachlight Court, Plano, Texas 75093-3850. Based upon the undersigned's prior experience and additional representations by such firm, the undersigned believes that the transfer agent is a duly qualified, licensed and bonded stock transfer agency within the State of Texas. The undersigned believes that the transfer agent is registered with the SEC from correspondence received from such transfer agent. Counsel has also directly contacted the transfer agent by telephone to confirm the outstanding shares are accurately stated in the 15c2-11 information packet.

10. The undersigned counsel has met with the President of the Company within forty-five days of the date of this letter telephonically and with a majority of the Board telephonically concerning the accuracy of the referred 15c2-11 information, but has had primary review with the Wilton Group of London, England, the exclusive financial consultants and advisors to the Company.

11. After due inquiry, the undersigned is not aware that any 5% or greater security holder or other affiliated person, such as any officer, director or any controlling person, is in violation of any federal or state securities law for a period of ten years prior to the date of this letter.

12. No other person other than OTC Markets Group is to rely upon the contents of this letter, but OTC Markets Group has been given full and complete permission to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators as it may deem appropriate.

Should any person relying upon this letter require further or more detailed information as to any of these representations, they may make direct inquiry of the undersigned counsel for the issuer.

Sincerely,

Julian D. Jensen

Julian D. Jensen
Attorney at Law

JDJ/kb

OTC Markets

ATTORNEY LETTER AGREEMENT

THIS AGREEMENT, dated as of the date executed by OTC Markets Group Inc. (**"OTC Markets Group"**), a Delaware corporation with an office located at 304 Hudson Street, 3rd Floor, New York, NY 10013, is by and between OTC Markets Group and the ATTORNEY identified below (the "**Attorney**").

W I T N E S S E T H:

WHEREAS, OTC Markets Group, a provider of pricing and financial information for the over-the-counter securities markets, operates the OTC Disclosure & News Service, a secure Internet portal for use by issuers to publish news releases, financial reports and other disclosures on www.otcmarkets.com or www.otcqx.com;

WHEREAS, Attorney desires to prepare, or assist in the preparation of, information that is posted on the OTC Disclosure &News Service by, or on behalf of, the Issuer named below (the "**Issuer**"); and,

WHEREAS, prior to posting disclosure materials on the OTC Disclosure &News Service, and from time to time thereafter, OTC Markets Group requires the Attorney to prepare and submit a letter (each, a "**Letter**" and collectively, the "**Letters**") that conforms to The Attorney Letter Guidelines, attached hereto as Exhibit A and, in the case of securities that have been the subject of promotional activities, Exhibit B (collectively, the "**Guidelines**").

NOW THEREFORE, in consideration of the premises herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

Section 1. Attorney hereby consents to the posting of a Letter prepared by the Attorney by or on behalf of the Issuer from time to time through the OTC Disclosure &News Service, and OTC Markets Group hereby agrees to consider permitting any such Letter to be or remain posted through the OTC Disclosure &News Service. Attorney represents that there are no legal or regulatory restrictions of any kind that would prohibit any such posting. Attorney will promptly notify OTC Markets Group in the event that Attorney ceases for any reason to provide services for the Issuer that would call for the preparation of a Letter in connection with information published by the Issuer through the OTC Disclosure &News Service.

Section 2. Attorney has attached to this Agreement (i) a list of the jurisdictions in which the Attorney is duly authorized to engage in the practice of law and (ii) a copy of the Attorney's driver's license for identification purposes. Attorney agrees to notify OTC Markets Group in the event that there is any change in such due authorization.

Section 3. Attorney warrants and represents that (i) the document review and other duties required by the Guidelines have been competently performed in connection with the preparation of each Letter posted through the OTC Disclosure &News Service and (ii) each Letter conforms to the Guidelines.

Section 4. Attorney acknowledges and agrees that OTC Markets Group (i) in its sole, unfettered and absolute discretion, may fail or refuse to accept any Letter, and may determine that it will not accept any Letters that may be submitted in the future by the Attorney on behalf of the Issuer or any other company, for any reason whatsoever, (ii) is hereby granted full and complete permission, rights and authority to publish the reasons for any such failure, refusal or determination, and Attorney hereby represents and warrants that there are no legal or regulatory restrictions of any kind that would restrict or

prohibit any such publication, and (iii) shall not be liable to counsel for any damages whatsoever, whether the theory of liability is based on contract, tort or otherwise, (x) that are related in any way to any such failure, refusal or determination or (y) in connection with any publication by OTC Markets Group of the reasons for any such failure, refusal or determination.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be executed by their duly authorized officers.

The Attorney

Julian D. Jensen, P.C.
Name of Firm

Address:
311 South State Street, Suite 380
Salt Lake City, UT 84111

Phone Number: 801-531-6600

Email: jjensen@jdcdj.com

By (signature): Julian D. Jensen 5/12/2016

Name of Attorney (print): Julian D. Jensen

Title: President

Issuer Name: China Food & Beverage

Trading Symbol: CHIF

OTC Markets Group Inc.

By: _____
Name: Lisabeth Heese
Title: Managing Director, Issuer and Information Services

Date of Execution by OTC Markets Group: _____

(Note: A signed copy of this agreement must be sent to the attention of Issuer Services ***prior to the posting of an Attorney Letter*** to the following address; OTC Markets Group, 304 Hudson Street, 3rd Floor, New York, NY 10013, or sent by fax transmission to OTC Markets Group's Issuer Services at 212-652-5920). As stated in Section 2, a copy of the Attorney's driver's license should also be provided.

Exhibit A

ATTORNEY LETTER GUIDELINES

To: Attorneys Providing Letters With Respect to Adequate Current Information

You are being asked by an issuer (the "Issuer") of securities quoted on OTC Link (the "Securities"), as counsel to the Issuer, to provide a letter with respect to the information publicly disclosed by the Issuer and published through the OTC Disclosure & News Service. The letter will be posted by the Issuer, and will be published, accompanying the Issuer's disclosure, through the OTC Disclosure & News Service. This memorandum describes the responsibilities of attorneys with respect to such letters and the formal requirements for such letter. We recognize that forms for such letters may vary among law firms and attorneys. You should use the form prescribed by your firm, provided that all of the matters required below are addressed.

OTC Markets Group recognizes the crucial role of attorneys in the disclosure process. Attorneys prepare, or assist in the preparation of, disclosure materials that are posted through the OTC Disclosure &News Service by, or on behalf of, issuers. These materials are relied upon by public investors in making their investment decisions. Thus, OTC Markets Group, and the investing public, must be able to rely upon the integrity of in-house and retained lawyers who represent issuers.

The *Standards of Professional Conduct for Attorneys Preparing and Practicing before the Commission in the Representation of an Issuer* promulgated by the Securities and Exchange Commission prohibits attorneys from assisting clients in the commission of frauds. Similarly, the Ethical Standards adopted in every State, while recognizing the duty of attorneys to represent their clients zealously within the bounds of the law, states that a lawyer may not "counsel or assist the client in conduct that the lawyer knows to be illegal or fraudulent." OTC Markets Group urges counsel in preparing a letter with respect to adequate current information to consider carefully his or her ethical obligations to assist an issuer to prepare materials that provide investors with all material information necessary to make an informed investment decision.

Counsel's letter must adhere substantially to the following formal requirements:

1. The letter must be addressed to OTC Markets Group Inc. ("OTC Markets Group") and must state that OTC Markets Group 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.

2. The letter must state that counsel is a U.S. resident and has been retained by the Issuer for the purpose of rendering this letter and related matters. The letter must describe counsel's relationship to the issuer (e.g., an employee of the issuer, law firm serving as general counsel, law firm serving a regular disclosure counsel, law firm retained solely for the purpose of reviewing the current information supplied by the issuer).

3. The letter must state that counsel has examined such corporate records and other documents and such questions of law as counsel considered necessary or appropriate for purposes of rendering the letter.

4. The letter must identify the jurisdictions where counsel is authorized to practice law, the jurisdictions covered by the letter, which must include the laws of the United States, and if the

letter relies on the work of other counsel, such other counsel must be identified and such counsel's letter must be attached and adhere to the requirements set forth herein.

5. The letter must state that counsel is permitted to practice before the Securities and Exchange Commission (the "SEC") and has not been prohibited from practice thereunder.

6. As to matters of fact, counsel may rely on information obtained from public officials, officers of the Issuer and other sources, but must represent that all such sources were believed to be reliable.

7. The letter must list the specific documents and dates that such documents were posted containing the information concerning the Issuer and the Securities that are publicly available through the OTC Disclosure & News Service and that counsel has reviewed these items in connection with the preparation of the letter (the "Information").

8. The letter must state that the Information (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, (ii) 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 under the Securities Exchange Act of 1934 (the "Exchange Act"), (iii) complies as to form with the OTC Markets Group's OTC Pink Disclosure Guidelines, which are located on the Internet at www.otcmarkets.com, and (iv) has been posted through the OTC Disclosure &News Service.

9. The letter must identify the person responsible for the preparation of the financial statements contained in the Information, state whether or not the financial statements are audited, and if audited, the name and address of the auditor or auditing firm. If the financials are not audited, the letter must describe the qualifications of the person or persons who prepared the financial statements.

10. The letter must identify the Issuer's transfer agent, confirm that the transfer agent is registered with the SEC, and describe the method used by counsel to confirm the number of outstanding shares set forth in the Information.

11. The letter must state that counsel has (i) personally met with management and a majority of the directors of the Issuer, (ii) reviewed the Information, as amended, published by the Issuer through the OTC Disclosure &News Service and (iii) discussed the Information with management and a majority of the directors of the Issuer.

12. The letter must state to the best knowledge of counsel, after inquiry of management and the directors of the Issuer, whether or not the issuer of the Securities, any 5% holder, or counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws, and if so, the details of such investigation must be provided in such letter.

13. The letter may state that no person other than OTC Markets Group is entitled to rely on it, but must grant OTC Markets Group full and complete permission and rights to publish the letter through the OTC Disclosure & News Service for viewing by the public and regulators.

Exhibit B

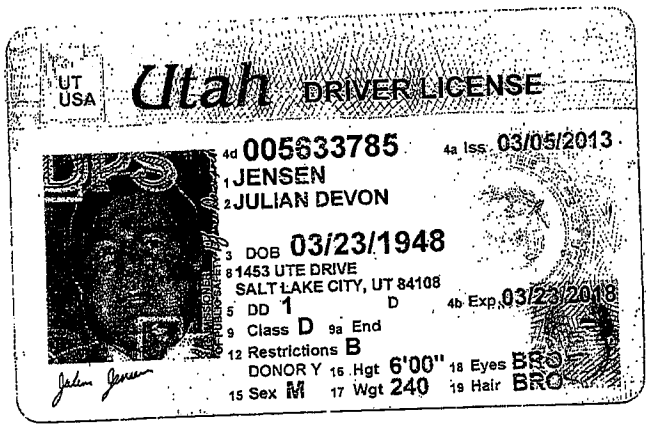
To: Attorneys Providing Letters with Respect to Current Information for Promoted Securities

As a matter of policy, OTC Markets Group will not publish quotations for any security on www.otcmarkets.com when it has come to the attention of OTC Markets Group that such security has been the subject of promotional activities, unless OTC Markets Group has received a legal opinion, in form and substance acceptable to OTC Markets Group, to the effect that adequate current information is available concerning the security and its issuer.

In addition to the requirements set forth in Exhibit A, if the issuer or its securities have been the subject of promotional activities, counsel's letter must also include the following:

14. The letter must list, for each (A) executive officer, director, general partner and other control person of the Issuer and (B) promoter, finder, consultant or any other advisor of the Issuer 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, (i) their full name, (ii) their business address, (iii) the number and class of the Issuer's securities beneficially owned by each of them, (iv) with respect to each of the securities described in the preceding clause (iii), whether or not the certificate or other document that evidences the securities contains a legend stating that the securities have not been registered under the Securities Act and setting forth or referring to restrictions on transferability and sale of the securities and (v) a complete description of the consideration received by the Issuer in connection with each issuance of shares to any of them including, without limitation, the nature of any services performed for or on behalf of the Issuer. For purposes of this paragraph 14, the term "control person" includes (i) any person controlling, under common control with, or controlled by, the Issuer or (ii) any person who obtained securities of the Issuer in connection with a negotiation with the Issuer within the three-year period prior to the date of the opinion. With respect to any of the Issuer's control persons that is an entity and any parent entity of any control person, the opinion must provide the information described in the first sentence of this paragraph 14 for each control person of such entity or parent entity.

15. The letter must state that counsel has made specific inquiry of each of the persons listed in paragraph 14 above, persons engaged in promotional activities regarding the Issuer, and persons owning more than ten percent (10%) of the Securities (collectively, the "Insiders"), and based upon such inquiries and other information available to counsel, any sales of the Securities by Insiders within the twelve-month period prior to the opinion have been made in compliance with Rule 144, including, without limitation, any required filings of Form 144, and nothing has come to the attention of counsel indicating that any of the Insiders is in possession of any material non-public information regarding the Issuer or the Securities that would prohibit any of them from buying or selling the Securities under Rules 10b-5 or 10b5-1 under the Exchange Act.



Attorney admitted to practice before State and Federal Courts in the State of Utah.