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June 3, 2016

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

SENT VIA EMAIL
AND REGULAR MAIL

RE: Amended Attorney Opinion Letter for Continued Pink Sheet Listing of
China Food & Beverage Company ("China Food"), period ending December 31,
2015

Dear Sir/Madam:

This *amended letter* is submitted to treat two omissions requested by OTC Market Group, Inc.:

1. Review of issuer's annual report for the period ending December 31, 2015.
2. Disclaimer of any adverse position or investigation of any State and Federal regulatory authority as to the undersigned.

These matters are addressed below in the appropriate place and the new responses set-out in *italics*. The undersigned would request preservation of the original submission date of May 6, 2016.

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. *The undersigned counsel is not subject to any investigation, review or disciplinary proceeding by any State or Federal regulatory authority, including the SEC or Utah Securities Commission.*

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.

3. *Annual report including unaudited year end financials as of December 31, 2015 for China Food.*

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.

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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
Attorney at Law

JDJ/kb