



Date: May 14, 2019

OTC Markets Group Inc.
304 Hudson Street, 2nd Floor
New York, New York 10013

Re: KYN Capital Group, Inc.
(KYNC) Annual Report -
December 31, 2018

Dear Sir/Madam:

I have been retained by KYN Capital Group, Inc., a Nevada corporation ("Company"), for the purpose of rendering this letter to OTC Markets Group Inc. ("OTC Markets") with respect to the information publicly disclosed by the Company and published in the OTC Disclosure and News Service. OTC Markets is entitled to rely on this letter in 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, as amended ("Securities Act").

I hereby represent that I am a U.S. resident. I am licensed to practice law in the State of New York and I am permitted to practice before the U.S. Securities and Exchange Commission ("SEC"); In the past five years I have not been suspended or barred from practicing in any state or jurisdiction nor have been charged in a civil or criminal case. I have been retained by the Company for the purpose of rendering this letter and related matters solely for the purpose of reviewing the current information supplied by the Company. I do not beneficially own any shares of the Issuer's securities, and have received, nor do I have any agreement to receive, in the future, any shares of the Issuer's stock in payment for services.

In connection with rendering this opinion, I have investigated such corporate records and other documents, and such questions of law as counsel considered necessary or appropriate for purposes of rendering this letter. In examining the documents, I 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, the correctness of facts set forth in such documents, due authority and capacity of all parties executing documents on behalf of parties other than the Company and that all documents constitute valid and legally binding obligations of the parties enforceable according to their terms. I have relied on information obtained from public officials, officers of the Company and other sources. I have no reason to believe that records, certificates or documents of the Company (that I have reviewed) are not accurate, authentic or reliable.

Regarding this letter, I have reviewed the following documents containing the Information that is publicly available through the OTC Disclosure & News Service published at <https://www.otcmarkets.com/stock/KYNC/disclosure> in connection with the preparation of this letter:



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<u>Published</u>	<u>Report Title</u>	<u>Period End Date</u>
April 1, 2019	Annual Report- 12/31/2018 & Annual Disclosure	Dec 31, 2018
April 1, 2019	Annual Report- 12/31/2017 (Amended & Restated)	Dec 31, 2017
April 1, 2019	Annual Report- 12/31/2016 (Amended & Restated)	Dec 31, 2016

Based on the examination and inquiry set forth above, I am of opinion that the Information: (a) constitutes "adequate current public information" concerning the common stock of the Company quoted on the OTC Markets ("Securities") and the Company itself, and "is available" within the meaning of Rule 144(c)(2) under the Securities Act; (b) includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934, as amended ("Exchange Act"); (c) 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 (d) has been published through the OTC Disclosure and News Service.

The financial statements are not audited and were prepared by Clem Yeboah, the Company's CEO. Mr. Clem Yeboah is a CPA licensed in the State of New York since 1984 and is qualified to prepare the financial statements based upon his financial and accounting experience.

The Company's transfer agent is Corporate Stock Transfer, 3200 Cherry Creek Drive South, Ste 430, Denver, CO 80209 ("Transfer Agent"). The Transfer Agent is registered with the SEC. To confirm the number of outstanding shares set forth in the Information, the undersigned relied on information provided by the transfer agent, including issuance and balance reports and historical information contained in the Company's published OTC Disclosures. In addition, the undersigned relied on information provided by the Company, including subscription and other agreements and corporate resolutions.

I have previously personally met with Phil Sands, the CEO and board of director, Sayekhul Islam, the Secretary and board of director, Melville Pugh III, treasurer and board of director of the Company, have reviewed the Information published by the Company through OTC Disclosure News Service, and have discussed the Information with management and all of the directors of the Company.

To my best knowledge, after inquiry of management and the directors of the Company, neither the Company, its officers and directors, any holder of 5% or more of the securities of the Company, nor this counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.



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Rule 144 (“Rule 144”) of the Securities Act of 1933, as amended, defines a ‘shell company,’ as a company which has no or nominal operations and either (i) no or nominal assets, (ii) assets consisting solely of cash and cash equivalents, or (iii) assets consisting of any amount of cash and cash equivalents and nominal other assets). While the Company was a shell company prior to March, 2015 when it changed its name from New Taohuayuan Culture Tourism Co., Ltd. To KYN Capital Group, Inc., and began operations, it is my opinion that the Issuer is not, as of the date hereof, and has not been, since at least April, 9 2015, a “shell company” because it has both assets and/or operations and has not ceased continuing operations since then. The Company restated its Annual Reports for years ending December 2015, 2016 and 2017 to reflect retroactive cancellation of related-party indebtedness involving its officers and directors.

This letter is being delivered to OTC Markets for its sole use and benefit and is not to be used, circulated, quoted or otherwise referred to or relied upon for any other purpose without express written consent, except that OTC Markets has full and complete permission and rights to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators. This letter may not be filed with any governmental agency, other entity or person, without my advance, written consent.

It is understood that I express no opinion as to the applicability to or compliance with any state securities laws and regulations. In addition, this letter is given as of the date set forth above and is restricted to the stated facts and circumstances presented to me and described herein, and that any other or different facts and circumstance might require a different letter by me. I assume no, and hereby disclaim any, obligation to update or supplement this letter to reflect any facts or circumstances that may hereafter come to my attention or any changes in laws that may hereafter occur.

Yours very truly,

Vince F. Sykes, ESQ
Consultant