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December 6, 2011

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

*EL MANIEL INTERNATIONAL, INC.  
ANNUAL INFORMATION AND DISCLOSURE STATEMENT  
DATED DECEMBER 5, 2011*

Ladies and Gentlemen:

You are entitled to rely on this letter in determining whether EL Maniel International, Inc., ("*Company*") has made adequate current information publicly available within the meaning of Rule 144c(2) under the Securities Act of 1933 ("*Securities Act*").

The undersigned is a resident of the United States. Our office has been engaged by the Company to be its special securities counsel. Our services include preparing or reviewing disclosure information and press releases, interfacing with the chief financial officer and independent accountants, and giving general legal advice to management. We have examined such corporate records and other documents and have asked such questions of law as we have considered necessary or appropriate for the purpose of writing this letter. We have relied on publicly available information from the Secretary of State of the State of Nevada and information obtained from the Company's officers and directors. We have also reviewed the following documents posted at [www.OTCMarkets.com](http://www.OTCMarkets.com) and publicly available through the OTC Disclosure and New Service in connection with the preparation of this letter; (i) the Company's Annual Information and Disclosure Statement posted on December 6, 2011; (ii) the Company's Financial Statements for the year ended September 30, 2011 attached to the Company's Quarterly Report that was posted on November 3, 2011; and (iii) the Company's Articles and Bylaws posted on May 2, 2011 (the "Information"). We believe the sources we have relied upon are reliable.

Our letter relates to the laws of the United States, specifically the Securities Act and the corporate laws of the State of Nevada. The undersigned is member in good standing of the bar of the State of Illinois since 1997 and is permitted to practice before

the Securities and Exchange Commission ("*SEC*") and the undersigned has not been prohibited from practice thereunder.

The Company is not a reporting issuer under the Securities Exchange Act of 1934 ("*Exchange Act*") and, therefore, does not file periodic reports with the SEC.

This Information constitutes, in our opinion, adequate current public information concerning the Company's securities and is available within the meaning of Rule 144(c)(2) under the Securities Act. It 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 Exchange Act and complies as to form with the OTC Market's Guidelines for Providing Adequate Current Information version 10.1 updated on January 14, 2011, which are located on the Internet at [www.OTCMarkets.com](http://www.OTCMarkets.com) and has been posted through the OTC Disclosure and News Service.

The person(s) responsible for the preparation of the Company's financial statements referenced in the Information Statement is Mr. Khoo Hsiang Hua, and he is qualified to prepare the financial statements. Mr. Khoo Hsiang Hua holds a postgraduate degree in Masters of Business Administration (Finance) from Charles Sturt University (Australia), and a Bachelor of Arts degree in Business Administration (Honors) from University of Northumbria (United Kingdom). The financial statements are not audited

The Company's transfer agent is Corporate Stock Transfer, Inc., which is registered with the SEC. The method used to confirm the number of outstanding shares of common stock set forth in the Information Statement was to contact the transfer agent and receive written confirmation as to the number of outstanding shares.

The undersigned has personally met with management and all of the directors of the Company. The undersigned has reviewed the Information Statement, as presently published by the Company through the OTC Disclosure and News Service. The undersigned discussed the disclosed information with management and all of the directors of the Company.

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

No person other than OTC Markets Group, Inc. is entitled to rely on this letter. However, the undersigned hereby grants the OTC Markets Group, Inc. full and complete permission and rights to publish this letter in the OTC Disclosure and News Service for viewing by the public and regulators.

We have compiled and list below the names of each executive officer, director, general partner and other control person of the Company and promoter, finder, consultant or any other advisor of the Company who assisted, prepared or provided information with

respect to the Company's disclosure or who received securities as consideration for services rendered to the Company and the following information related to each: (i) their full name, (ii) their business address, (iii) the number and class of the Company's securities beneficially owned by each of them, (iv) with respect to each of the securities described in the preceding clause 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 Company 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 Company. For purpose of this letter, the term "control person" includes (i) any person controlling, under common control with, or controlled by, the Company or (ii) any person who obtained securities of the Company in connection with a negotiation with the Company within the three-year period prior to the date of the opinion. With respect to any of the Company's control persons that is an entity and any parent entity of any control person, this letter provides the information for each control person of such entity or parent entity.

Mr. Khoo Hsiang Hua, Title: Chief Executive Officer and Chairman  
Number of Shares Owned: 2,000,000,000 shares of restricted common

The business address for all officers and directors is:

244 Fifth Avenue, Suite 1896,  
New York, NY 10001

The total outstanding shares of Common Stock, as of the date of this letter, is 4,836,936,000.

The undersigned has made specific inquiry of each of the persons listed above, persons engaged in promotional activities regarding the Company, and persons owning more than ten percent (10%) of the Company's Common Stock (*collectively, the "Insiders"*), and based upon such inquiries and other available information, any sales of Common Stock by Insiders within the twelve-month period prior to the opinion have been made in

