



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

September 15, 2017

VIA TELECOPIER FOR FILING ON OTC MARKETS/PINK

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

Re: Central Wireless, Inc.; Attorney Letter with Respect to Adequate Current Information;
Annual Disclosure Statement for the annual Period Ended December 31, 2016 and the subsequent
quarterly periods that ended March 31, 2017 and June 30, 2017.

Dear Sirs:

This letter is written on behalf of Central Wireless, Inc., a Colorado corporation, formerly National Corporate Systems, Inc. (US.CWIR.PK) (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 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 allegations (non-books and records) have been shown to be false.

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"), the dates that such documents were posted on OTC Disclosure and News Service ("OTC News Service" and formerly "Pink Sheets News

Service”) reflected therein:

~ Issuer on July 16, 2014 entered into a non-bankruptcy triangular reorganization and contemporaneous share exchange pursuant to the applicable provisions enumerated in Section 368, *et seq.* of the Internal Revenue Service Code of 1986, as amended (the “Code”). Central Utah, which was converted and domiciled to a Colorado corporation on April 4, 2014. Issuer, Central Wireless, Inc. was incorporated in the State of Utah on March 6, 1987 (“Central Utah”). Central was initially incorporated under the name “Wonder Capital, Inc.”, which it continued to use until February 1995. Then, Central Utah changed its name to “Dry Dairy International, Inc.”, which name it continued to use until September 1999. Thereafter, Central Utah changed its name to “Dryden Industries, Inc.”, which it continued to use until April 2000. Lastly, Central Utah then changed its name to “e resources inc.” which it used until August 16, 2002, when it changed its name to “Central Wireless, Inc.” 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 information and documents which were reviewed in relation to the Issuer:

All material contracts associated with Issuer
Articles of incorporation and Corporate By-Laws

Posted	Report Title	Period End Date
9/12/2017	Quarterly Report	6/30/2017
9/12/2017	Quarterly Report	3/31/2017
9/12/2017	Annual Report	12/31/2016
11/15/2016	Quarterly Report	9/30/2016
8/18/2016	Quarterly Report	6/30/2016
Jul 20, 2016	Quarterly Report	March 31, 2016
Jul 20, 2016	Annual Report	Dec 31, 2015
Jul 20, 2016	Annual Report	Dec 31, 2014
Jul 20, 2016	Annual Report	Dec 31, 2013
Jan 24, 2007	Form 10SQB	Sept 30, 2006
Jun 11, 2007	Form 8K	Jun 8, 2007
Jun 11, 2007	Schedule 14C Information	Jun 13, 2007
Sep 21, 2010	Form 8K	Sept 14, 2010
Feb 9, 2011	Form 15-15D	N/A
Nov 3, 2015	Form D Rule 504(b)(1) \$26,400 Offering	Oct 26, 2015
Nov 3, 2015	Form D - Securities Act Section 4(a)(5)	May 23, 2014

Nov 3, 2015	Form D – 504(b)(1)(iii), \$397,000 Offering	Oct 26, 2015
Nov 3, 2015	Form D - Securities Act Section 4(a)(5), \$330,000	Nov 3, 2015

The information, as of the period covered by this letter, in our opinion, having so reviewed the above enumerated documents, (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, 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 April 25, 2013) which are located on the Internet at www.otcm Markets.com; and (iv) has been posted on the OTC Markets News Service.

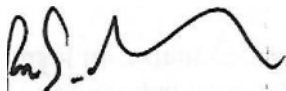
~ Please be advised that:

- The person responsible for the preparation of the financial statements contained in the quarterly and annual reports is Charles Townsend, with the assistance of Ryan Goulding, CPA. The financial statements have not been audited. Ryan Goulding is a certified public accountant and Charles Townsend has more than 9 years of experience with public company financials. He was responsible for the financial statements of other public companies and has served as President/Treasurer and Secretary of other public companies, drafted associated management’s discussion and analysis (“MD&A”) which, emphasized proper revenue recognition. Mr. Townsend has confirmed that, while unaudited, all information for the annual Periods Ended December 31, 2013 through December 31, 2016 and the subsequent quarterly periods, ended March 31, 2017 in June 30, 2017 have been provided, to the best of his ability, in accordance with GAAP standards, fairly representing in his view the financial position of the Company.
- The Issuer’s transfer agent is Olde Monmouth Stock Transfer Co., Inc., 200 Memorial Pkwy Atlantic Highlands, NJ 07716, telephone number 732.872.2727, <http://www.olde Monmouth.com/contact.html> (the “Transfer Agent”). The Transfer Agent is registered under the Exchange Act. We confirmed that it is registered with the SEC.
- This Firm has, for the period covered by this report, (i) personally met with management and the sole member of the Board of Directors of the Issuer as of the date of this Information, (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.

cc: Charles Townsend

ACKNOWLEDGED AND AGREED FACTUALLY AS TO THE FOREGOING



Charles Townsend, Director and CEO at year-end