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May 7, 2014

OTC Markets Group, Inc.  
304 Hudson Street  
2<sup>nd</sup> Floor  
New York, New York 10013

RE: Attorney Letter with Respect to “Annual Report” for  
El Maniel International, Inc. (EMLL)

Dear Sir or Madam,

You are entitled to rely on this letter in determining whether El Maniel International, Inc. (“EMLL” or the “Issuer”) has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933.

I am a resident of the United States and have been engaged as special counsel by EMLL. My services include but are not limited to reviewing the current information supplied by the Issuer.

I have personally met with or spoken with the management and the directors of the Issuer and examined such corporate records and other documents and have asked such questions of law as I have considered necessary or appropriate for the purpose of writing this letter. I have relied upon filings made with the Secretary of State of the State of Nevada and information obtained from officers and directors of the Issuer. I believe the sources I have relied on are reliable.

I am authorized to practice law in the State of New York, as well as the United States District Courts for the Eastern and Southern Districts of New York, which includes the laws of the United States. I am permitted to practice before the Securities and Exchange Commission (the “SEC”) and I have not been prohibiting from practice thereunder.

In preparing this letter, I have reviewed the Annual Report and Unaudited Financial Statements for the period ending September 30, 2013, which was posted to the OTC Markets Group News Service on May 2, 2014. As to matters of fact, I have relied on information obtained from public officials, officers of the Company (including documents and records submitted to me by the Company, of which I assumed the authenticity and the truthfulness of all statements of facts set forth therein) and other sources. I have no reason to believe that all such information, documents and records from all such sources are not accurate, authentic and reliable.

The information supplied and reviewed concerning the Issuer's Annual Report posted May 2, 2014, constitutes, in my opinion, adequate current public information concerning the Issuer's securities and is available within the meaning of Rule 144(c)(2) under the Securities Act of 1933. It 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 15c 2-11 under the Securities Exchange Act of 1934(the "Exchange Act"); complies as to form with the OTC Markets Groups Guidelines for Providing Adequate Current Information, 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 responsible for the preparation of the Annual Report is Khoo Hsiang Hua. Mr. Khoo compiled the information for the Issuer and prepared the unaudited financial statements contained in the Annual Report. Mr. Khoo has experience as the CEO and President of various public and private companies and is qualified to prepare financial statements.

The Issuer's transfer agent is Corporate Stock Transfer, Inc., which is registered with the SEC. The method used to obtain the number of outstanding shares set forth in the Initial Disclosure was to contact the Issuer's transfer agent and receive confirmation as to the outstanding shares.

I have reviewed the Information published by the Issuer through the OTC Disclosure and News Service, personally met with management and a majority of the directors of the Issuer, and discussed the Information with management and a majority of the directors of Issuer.

To the best of my knowledge, after inquiry of management and the directors of Issuer, neither the Issuer, nor any 5% holder, nor Counsel 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 is entitled to rely on this letter. However, I hereby grant the OTC Markets Group full and complete permission and rights to publish this letter in the OTC Markets Groups News Service for viewing by the public and regulators.

Very Truly Yours,

A handwritten signature in blue ink that reads "William G. Goode". The signature is written in a cursive, flowing style.

William G. Goode, Esq. MBA