



September 28, 2021

OTC Markets Group, Inc.  
300 Vesey Street, 12<sup>th</sup> Floor  
New York, NY 10282

Re: Xinliwang International Holdings Company Ltd.

Ladies and Gentlemen:

I have been retained by Xinliwang International Holdings Company Ltd., a Nevada corporation (the “Issuer”) as outside counsel for the purpose of rendering this letter and related matters. I am a resident in the State of New York and I am admitted to practice law in the State of New York and render legal advice on the laws of the United States. OTC Markets Group Inc. (“OTC Markets Group”) is entitled to rely on this 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 (the “Securities Act”).

I have examined such corporate records and other documents and such questions of law as I deemed necessary or appropriate for the purposes of rendering this letter. I relied on information obtained from officers of the Issuer and other sources and I believe all such sources to be reliable.

I have reviewed the March 31, 2019 Quarterly Report published by the Issuer on the OTC Disclosure & News Service on August 19, 2019 and the Annual Report for 2018 published by the Issuer on the OTC Disclosure & News Service on April 22, 2019 in connection with the preparation of this letter (the “Information”). The Information (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, (ii) 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 under the Securities Exchange Act of 1934 (the “Exchange Act”), (iii) complies as to form with the OTC Markets Group’s Pink Basic Disclosure Guidelines, which are located on the Internet at [www.otcmarkets.com](http://www.otcmarkets.com), and (iv) has been posted through the OTC Disclosure & News Service.

Due to COVID restrictions, I interviewed management and the directors of the Issuer through a Zoom call including Aixinjueluo Yuhao and Bounmy Thepphavong. In addition, I reviewed the Information, as amended, published by the Issuer through the OTC Disclosure & News Service and discussed the Information with management and a majority of the directors of the Issuer.



Duncan Lee, the Issuer's outside Certified Public Accountant, is responsible for the preparation of the financial statements dated December 31, 2020. The financial statements have not been audited. The Issuer's transfer agent is Transfer Online, Inc., which is registered with the Securities and Exchange Commission ("SEC"). I have confirmed the number of outstanding shares set forth in the Information by reviewing documents provided by the transfer agent.


The Issuer was in the past a "shell company" as defined in Rules 405 of the Securities Act and 12b-2 of the Exchange Act.

To the best of my knowledge, after inquiry of management and the directors of the Issuer, the Issuer, any 5% stockholder, nor myself is currently under investigation by any federal or state regulatory authority for any violation of federal and state securities laws.

I do not beneficially own any shares of the Issuer's securities and I have not received, nor do I have an agreement to receive in the future, shares of the Issuer's stock in payment for services. I am permitted to practice before the SEC and have not been prohibited from practice thereunder. I am not currently, nor have I been in the past 5 years, been the subject of an investigation, hearing, or proceeding by the SEC, the U.S. Commodity Futures Trading Commission, the Financial Industry Regulatory Authority, or any other federal, state, or foreign regulatory agency. Further, I am not currently, nor have I been in the past 5 years, suspended or barred from practicing in any state or jurisdiction and I have not been charged in a civil or criminal case.

This letter should not be relied upon by any person other than OTC Markets Group. I grant OTC Markets Group full and complete permission and rights to publish this letter through the OTC Disclosure & News Service for public viewing. The opinions expressed in this opinion are as of the date hereof and I assume no obligation to revise, update or supplement this opinion in response to any subsequent factual or legal developments.

Very truly yours,

  
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Jay M. Kaplowitz, Esq.