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ELECTRONICALLY FILED

April 11, 2019

OTC Markets Group, Inc.
304 Hudson Street, 3rd Floor
New York, New York 10013-1015

Re: Xuan Wu International Group Holding Company ('XNWU').

Ladies/Gentlemen:

This letter is written to amend the filing of the December 31, 2018 report with respect to Item 4 of that report. I have been asked by Xuan Wu International Group Holding Company. (the "Issuer") to provide OTC Markets Group, Inc. ("OTC Markets Group") a letter with respect to the information publicly disclosed by the Issuer and published through the OTC Disclosure & News Service. I understand that this letter will be posted by the Issuer, and will be published, accompanying the Issuer's disclosure, in the OTC Disclosure & News Service. OTC Markets Group 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.

I am a United States resident and have been retained by the Issuer for the purpose of rendering this letter and related matters. I am serving as regular disclosure counsel for the Issuer and have been retained also for the purpose of reviewing the current information supplied by the Issuer. I have examined such corporate records and other documents and such questions of law, as I have considered necessary or appropriate for purposes of rendering this letter.

I am licensed to practice law in the States of New York and New Jersey. I am allowed to practice before the Securities and Exchange Commission (the "SEC") and have never been prohibited from practicing before the SEC and can opine on matters under the laws of the United States. As to matters of fact, I have relied on information obtained from public officials, officers of the Issuer and other sources. All such sources are believed to be reliable.

On April 11, 2019, I reviewed the unaudited financial statements that were posted by the Issuer and publicly available through OTC Disclosure and News Service in connection with the year ended December 31, 2018 (the "Information"). These statements were prepared by JDDACPA, LLC, located at 3131 Piedmont Ave, Suite 203, Atlanta, Ga. 30305. The principal of this firm, John Della Donna, CPA, has prepared, reviewed or previously audited financial statements for several other issuers for the past twenty one years. The Information was posted in connection with the ongoing reporting obligation with the OTC Disclosure & News Service. This letter is submitted in connection with the performance of that obligation.

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 of 1933, as amended, (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 of the Securities Exchange Act of 1934, as amended, (iii) complies as to form with the OTC Markets Group's OTC Pink Sheet Disclosure Guidelines, which are located on the Internet at www.otcmarkets.com, and (iv) has been posted through the OTC Disclosure and News Service.

The Issuer's transfer agent is VStock Transfer L.L.C., 18 Lafayette Place, Woodmere, NY 11598 (the "Agent"). The Agent is registered with the Securities and Exchange Commission. The Agent confirmed to me by emailing a shareholders' list for the Company on March 5, 2019, setting forth the number of issued and outstanding shares of common stock of the Issuer as at December 31, 2018 (22,808,700 shares). I also have (i) personally met with management and a majority of the directors of the Issuer addressed in this Report Period ending December 31, 2018, i.e. John F Fruhmann, the Company's sole officer and director, (ii) reviewed the information published by the Issuer on the OTC Disclosure & News Service and (iii) discussed the information with management and a majority of the directors of the Issuer as at December 31, 2018, i.e. John F. Fruhmann.

To the best of my knowledge, after inquiry of management and the director of the Issuer, neither the Issuer of the securities nor any 5% holder is currently under investigation by any federal or state regulatory authority for any violation of Federal or state securities laws. Securities counsel for the Company, and the signer of this letter, has been subpoenaed by the SEC to provide documents and testimony in the matter of In re Interactive Brokers and is in the process of delivering documents related thereto.

No person other than OTC Markets Group is entitled to rely on this letter; however, OTC Markets Group has permission to publish this letter through the OTC Disclosure & News Service for viewing by the public and regulators. As of this date, there have been no promotional activities regarding the securities covered hereby.

Sincerely,

/s/ Roger L. Fidler
Roger L. Fidler