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May 2, 2013

OTC Markets Group Inc.
304 Hudson Street, Second Floor
New York, NY 10013

**Re: Attorney Letter with Respect to Adequate Current
Information of SK3 Group, Inc. ("SKTO")**

Dear Sir or Madam:

We have been retained by SK3 Group, Inc., a Delaware corporation (the "Company" or the "Issuer"), for the purpose of rendering our opinion as to the adequacy of the current information and disclosure document posted by the Company on the OTC Disclosure and News Service and for other related matters. OTC Markets Group Inc. is entitled to rely on this opinion 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, as amended (the "Securities Act"). We also confirm that counsel is a U.S. resident.

In connection with this rendering of this opinion, we have examined such corporate records and other documents and such questions of law as counsel considered necessary or appropriate for purposes of rendering this letter. We are authorized to practice law in the State of California and the State of New York. We are permitted to practice before the Securities and Exchange Commission (the "SEC") and have not been prohibited from practice thereunder.

We express no opinion with respect to laws of any jurisdiction other than the federal laws of the United States of America. This opinion is limited to the effect of the present state of the laws the United States of America.

As to matters of fact, we rely on information obtained from public officials, officers of the Issuer and other sources, where such sources are believed to be reliable. In rendering this opinion, we have examined such corporate records and other documents, including, but not limited to, the following documents: (a) the currently effective articles of incorporation and bylaws of the Issuer (b) corporate minutes and written consents of the Issuer's board of directors and shareholders; and (c) such other corporate records and other as were necessary and provided by the Issuer management for purposes of this letter.

In all such examinations and in giving our opinion, we have assumed the genuineness of all signatures (including those delivered by facsimile or electronic mail in "PDF" format), the legal capacity and competency at all relevant times of all natural persons signing any documents, the authenticity of all documents submitted to us as originals, the conformity to authentic original documents of all documents submitted to us as certified, authenticated, conformed,

notarized, photostatic or facsimile copies and the authenticity of the originals of such certified, authenticated, conformed, notarized, photostatic or facsimile copies. We have also assumed that (a) all facts set forth in the official public records, certificates, and documents supplied by public officials or otherwise conveyed to us by public officials are complete, true and accurate and (b) all facts set forth in the certificates supplied by the representatives of the Issuer are complete, true, and accurate. We express no opinion as to the validity of any of the assumptions, for or content of any financial or statistical data contained in the Information (as defined below).

Where we render an opinion herein with respect to the existence or absence of facts or circumstances and such opinion is qualified by the expression “to our knowledge” or words to like effect, it is based solely on: (i) the actual knowledge of the current partners and employees of our law firm learned during the course of representing the Issuer; (ii) a review of any executed certificate of representatives of the Issuer referred to above covering such matters; and (iii) such other investigation, if any, as we specifically set forth herein. We have not undertaken any other investigation.

On May 2, 2013, the Issuer posted on OTC Disclosure and News Service its Annual Update (the “Report”) pursuant to Rule 15c2-11(a)(5), which Report contained the Issuer’s Financial Statements for the Year Ended December 31, 2012, including its unaudited consolidated balance sheet, related statement of income, consolidated statement of cash flow and consolidated statement of stockholders’ equity (the “Financial Statements”). The Report and the Financial Statements are collectively referred to as “Information.” We have reviewed such documents in connection with our preparation of this letter.

Based on the examination set forth above, we are of the opinion that the Information (i) constitutes “adequate current public information” concerning the Issuer’s common stock, par value \$0.0001 per shares (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 Guidelines for Providing Adequate Current Information, 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 Financial Statements were prepared by John M. Burke, a consultant to the Issuer. Mr. Burke is the owner of J Burke Consulting, LLC in Merritt Island Florida and has a Masters in Accounting from the University of Phoenix (2008). The Issuer has represented to us that the Financial Statements were prepared in accordance with Generally Accepted Accounting Principles.

The Issuer's transfer agent is Interwest Transfer Company, Inc. with an address of 1981 E Murray Holladay Rd Salt Lake City, UT 84117, and is registered with the SEC. The method used to confirm the number of outstanding shares of the Issuers stock as set forth in the Report was through review of a stockholder list prepared and generated by the transfer agent.

We have (i) personally met with management and a majority of the directors of the Issuer, (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 a majority of directors of the Issuer.

To the best of our knowledge, after inquiry of management and the directors of the Issuer, neither the Issuer, any 5% holder, nor our law firm is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

Set forth below is a list of each (A) executive officer, director, general partner and other control persons of the Issuer and (B) promoter, finder, consultant or other advisor of the Issuer that assisted, prepared or provided information with respect to the Issuer's disclosure or which received securities as consideration for services rendered to the Issuer:

Executive Officers and Directors

A. Kevin Allyn (Chairman)

- (i) Business Address: 20969 Ventura Blvd, Woodland Hills, CA 91364
- (ii) Number of Issuer's Securities Beneficially Owned by them: None
- (iii) With respect to the securities described in (ii) above, 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: N/A
- (iv) A complete description of the consideration received by the Issuer in connection with each issuance of shares to any of them: N/A

B. Artemus Mayor (President and director)

- (i) Business Address: 80 S.W 8th Street, Miami, FL 33130
- (ii) Number of Issuer's Securities Beneficially Owned by them: None
- (iii) With respect to the securities described in (ii) above, 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: N/A
- (iv) A complete description of the consideration received by the Issuer in connection with each issuance of shares to any of them: N/A

C. Michael Owen Choo (Director of Operations)

- (i) Business Address: 1801 Century Park East, 24th Floor, Los Angeles, CA 90067

- (ii) Number of Issuer's Securities Beneficially Owned by them: None
- (iii) With respect to the securities described in (ii) above, 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: N/A
- (iv) A complete description of the consideration received by the Issuer in connection with each issuance of shares to any of them: N/A

D. Jeffrey George Benz (General Counsel and Executive VP)

- (i) Business Address: 12021 Wilshire Blvd., Suite 256, Los Angeles, CA 90025
- (ii) Number of Issuer's Securities Beneficially Owned by them: None
- (iii) With respect to the securities described in (ii) above, 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: N/A
- (iv) A complete description of the consideration received by the Issuer in connection with each issuance of shares to any of them: N/A

Control Persons

E. Benjamin Millan (>5% stockholder)

- (i) Business Address: P.O. Box 63373, Los Angeles, CA 90063
- (ii) Number of Issuer's Securities Beneficially Owned by them: 20,000,000
- (iii) With respect to the securities described in (ii) above, 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: Certificate has 1933 Act restrictive legend.
- (iv) A complete description of the consideration received by the Issuer in connection with each issuance of shares to any of them: None. Control person did not receive shares from the Issuer (third party transfer).

F. Gerald Lytton (>5% stockholder)

- (i) Business Address: 1129 Carmelita Cir., Monrovia, CA 91016
- (ii) Number of Issuer's Securities Beneficially Owned by them: 20,000,000
- (iii) With respect to the securities described in (ii) above, 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: Certificate has a 1933 Act restrictive legend
- (iv) A complete description of the consideration received by the Issuer in connection with each issuance of shares to any of them: None. Control person did not receive shares from the Issuer (third party transfer).

G. Tony Hsu (>5% stockholder)

- (i) Business Address: 3rd Floor, No. 195, Section 1, Fu Nong Road, Tainan, Taiwan
- (ii) Number of Issuer's Securities Beneficially Owned by them: 20,000,000
- (iii) With respect to the securities described in (ii) above, 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: Certificate has a 1933 Act restrictive legend
- (iv) A complete description of the consideration received by the Issuer in connection with each issuance of shares to any of them: None. Control person did not receive shares from the Issuer (third party transfer).

H. iEquity Corp (pending >5% stockholder)

- (i) Business Address: 1801 Century Park East, 28th Floor, Los Angeles, CA 90067
- (ii) Number of Issuer's Securities Beneficially Owned by them: As of the date hereof, none. However on March 10, 2013, SK3 Group acquired the assets and business of Medical Greens from iEquity Corp. for the issuance of 5 million shares of Series A Convertible Preferred Stock ("Series A Preferred"). The Series A Preferred has voting power equal to sixty percent (60%) of the total vote of all classes of stock entitled to vote and convertible at any time after one year from the date of issuance into 60% of the resulting common stock outstanding. As of April 30, 2013, the Series A Preferred had not been issued as a new Certificate of Designations (the "New Certificate of Designations") for Series A Convertible Preferred Stock (replacing and superceding the current Certificate of Designations on file with the Delaware Secretary of State under which no shares of Series A Preferred were ever issued) has not yet been filed with the Delaware Secretary of State.. The Company expects to file the New Certificate of Designations by May 15, 2013, at which time the certificate for the 5 million shares of Series A Preferred will be issued. The certificate will contain a legend stating that the shares have not been registered under the Securities Act of 1933, as amended. Henry Jan is the Chief Executive Officer iEquity Corp. No person or entity owns more than 10% of the equity of iEquity Corp.
- (iii) With respect to the securities described in (ii) above, 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: The certificate for the Series A Preferred will contain a 1933 Act restrictive legend when issued
- (iv) A complete description of the consideration received by the Issuer in connection with each issuance of shares to any of them: The 5 million shares of Series A Preferred are being issued in consideration of the acquisition of all of the assets and business of Medical Greens, provider of licensing, management, and logistic services for Medical Marijuana collectives throughout California.

Promoter, finder, consultant or other advisor

I. John M. Burke (Consultant---prepared financial statements)

- (i) Business Address: P.O. Box 541647, Merritt Island, FL 32954
- (ii) Number of Issuer's Securities Beneficially Owned by them: None
- (iii) With respect to the securities described in (ii) above, 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: N/A
- (iv) A complete description of the consideration received by the Issuer in connection with each issuance of shares to any of them: N/A

We have made a specific inquiry of each of the persons listed in the officers, directors, control persons and consultants listed above and persons owning more than 10% of the securities (the "Insiders") and based upon such inquiries and other information available to us, there have been no sales of any securities by Insiders within the twelve-month period prior to the opinion and nothing has come to our attention indicating that any of the Insiders is in possession of any material non-public information regarding the Issuer or the securities that would prohibit any of them from buying or selling the securities of the Issuer under Rules 10b-5 or 10b5-1 under the Exchange Act.

OTC Markets Group Inc. is entitled and authorized to rely on this letter in determining whether the Issuer has made adequate information publicly available within the meaning of 144(c)(2) under the Securities Act. No person or entity other than OTC Markets Group Inc. is entitled to rely on this letter, but permission is granted to OTC Markets Group Inc. to publish this letter in the OTC Disclosure and News Service for viewing by the public and regulators. This opinion speaks only as of the date above written. We assume no duty to update, revise, or supplement this opinion or to communicate with you with respect to any change in law that comes to our attention hereafter.

Very truly yours,

/s/ Indeglia & Carney, P.C.