

September 25, 2013

**VIA EMAIL & U.S. MAIL**OTC Markets Group, Inc.  
304 Hudson Street, Third Floor  
New York, NY 10013

Re: Cyber Kiosk Solutions, Inc.

Gentleman:

Please be advised that Cyber Kiosk Solutions, Inc., a Florida Corporation (the "Company"), has retained Roetzel & Andress, LPA (the "Firm") as its Securities Counsel, and has retained the Firm for the specific purpose of reviewing its Information and Disclosure Statement Pursuant to Rule 15dc2-11 (a) (5) (the "Disclosure Statement"), plus current information and related financial statements. The Firm has also been retained to interview the officers and directors of the Company and to write this letter in support of its application to be trading on the "OTC Pink" for the purpose of trading its securities, and related securities matters.

In connections with providing this Letter, I have examined the following documents (collectively, the "Documents"):

- (i) Cyber Kiosk Solutions, Inc. Certificate of Incorporation ("Articles") and By-laws;
- (ii) Certain Resolution of the Board of Directors;
- (iii) Cyber Kiosk Solutions, Inc. Stockholder List;
- (iv) Unaudited Financial Statements for the fiscal years ended December 31, 2011 and 2012; and the Quarterly Report for the three months ended June 30, 2013; and
- (v) Cyber Kiosk Solutions, Inc.'s Disclosure Statement dated July 8, 2013.

The annual Financial Statements referenced in (iv) above are unaudited.

I have also examined the law and originals or copies, certified or otherwise, of such corporate records and documents of the Company, such agreements, certificates of officers or representatives of the Company, and such other records, certificates, including certificates of public officials, and documents as I have deemed relevant and necessary as a basis for the opinions hereinafter expressed, all of which I believe to be reliable. In such examinations, I have assumed the genuineness of all signatures, the authenticity of all documents submitted to me as

originals and the conformity with authentic original documents of all documents submitted to me as copies. As to any facts relevant to the opinions expressed below, I have relied upon certificates and written and/or oral representations of officers of the Company and public officials. I have not examined or reviewed any communication, instrument, agreement, document, or other item or conducted any independent inquiry or investigation of any matter except as otherwise expressly set forth above.

In rendering the statements set forth in this Letter, I assumed the following:

- (a) the legal capacity of each natural person;
- (b) the power and authority of each person other than the Company or person(s) acting on behalf of the Company to execute, deliver and perform each document executed and delivered and to do each other act done or to be done by such person;
- (c) the authorization, execution and delivery by each person other than the Company or person(s) acting on behalf of the Company of each document executed and delivered or to be executed and delivered by such person;
- (d) that there have been no undisclosed modifications of any provision of any document reviewed by me in connection with the rendering of the statement set forth in this letter;
- (e) the genuineness of each signature, the completeness of each document submitted to me, the authenticity of each document reviewed by me as an original, the conformity to the original of each document reviewed by me as a copy and the authenticity of the original of each document reviewed by me as a copy;
- (f) the truthfulness of each statement as to all factual matters otherwise not known to me to be untruthful contained in any document encompassed within the due diligence review undertaken by me;
- (g) the accuracy on the date of this Letter as well as on the date stated in all governmental certificates of each statement as to each factual matter contained in such governmental certifications; and
- (h) that with respect to the information reviewed and to the transactions referred to therein, there has been no mutual mistake of the fact, and there exists no fraud or duress.

The qualification of any statement with respect to the existence or absence of facts by the phrase "to my knowledge" or "known to me" means the actual knowledge. I have not conducted an independent audit of the Company or its files.

I have personally and by telephone met with members of management of the Company on several occasions in late August and early September, 2013, and I have reviewed the information published by the Company on the Pink Sheets News Service, described in (v.) above, and personally discussed the information with management of the Company.

I call your attention to the fact that I am a resident and citizen of the United States and am admitted to practice law in the States of Florida and New York. I do not express any opinion with respect to the applicable laws, or the effect or applicability of the Laws, of any jurisdiction other than those of the State of Florida, the General Corporation Law of the State of Florida, and the securities laws of the United States of America. I am permitted to practice before the United States Securities and Exchange Commission and have not been prohibited from practice thereunder. In particular, but without limitation, I do not express any opinion with respect to the Blue Sky or securities laws of any State or other jurisdiction (other than the federal securities laws of the United States of America).

1. Based upon subject to the foregoing, I am of the opinion that the Documents:

(i) Constitute "adequate current public information" concerning the Securities issued by the Company and the Company "is available" within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended (the "Securities Act");

(ii) The information posted includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the Company's common stock under Rule 15c2-11. and

(iii) Comply as to form in all material respect with the OTC Pink Guidelines for Providing Adequate Current Information.

2. To the best of my knowledge, and after inquiry of Company management of, neither the Company, nor its officers, directors, five-percent shareholders, or counsel, is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

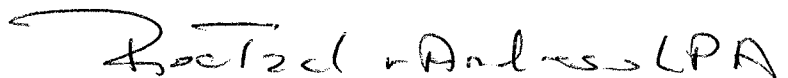
3. The Company's Transfer Agent is Globex Transfer, LLC and is registered with the Securities and Exchange Commission as its appropriate regulatory authority. I confirmed the number of outstanding shares set forth in the information provided to the Company.

This letter is limited to the date hereof and I do not, in any event, undertake to advise you of any facts or circumstances occurring or coming to my attention subsequent to the date hereof.

This Letter is being furnished to OTC Markets Group, Inc., and OTC Markets Group, Inc. is hereby entitled (i) to rely on this letter in determining whether the Company has made adequate current information publicly available within the meaning of Rule 144 (c)(2), and (ii) to publish the letter in the OTC Disclosure and News Service for viewing by the public regulators. This letter may not be used for any other purpose or relied upon by any other person or entity other than OTC Markets Group, Inc. without prior written consent.

Very truly yours,

ROETZEL & ANDRESS, LPA

A handwritten signature in dark ink, appearing to read "Roetzel & Andress LPA", is written over the typed name of the law firm.

JDM/kq

cc: Cyber Kiosk Solutions, Inc.