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January 3, 2014

OTC Markets Group
304 Hudson Street
3rd Floor
New York, NY 10013,

RE: Opinion Letter for UBU Holdings, Inc.

Dear Sir/Madam:

We have been advised that the financial statements of UBU Holdings, Inc. covering fiscal year 2012 are true and accurate representations of the financial condition of UBU Holdings, Inc. We have examined the statements and various supporting documentation.

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. Counsel is a U.S. resident and has been retained by the Issuer for the purpose of rendering this letter and related matters. Counsel serves as outside, legal counsel serving as general counsel.

Counsel has examined such corporate records and other documents and such questions of law as counsel considered necessary or appropriate for purposes of rendering the letter. Counsel is authorized to practice law in the State of New Jersey, including the laws of the United States. Counsel is permitted to practice before the Securities and Exchange Commission (the "SEC") and has not been prohibited from practice thereunder.

This Legal Opinion Letter is specifically for UBU HOLDINGS, INC.'s Annual Report for the Fiscal Year 2012, which was posted on January 2, 2013. Please note that:

> Counsel has relied on information obtained from officers of the Issuer and other sources and wefind that all such sources were believed to be reliable. In connection with issuing this opinion, we have reviewed and relied upon representations made by the President and Chief Executive Officer of UBU

Holdings, Inc., Walter Morgan. Walter Morgan is the person responsible for the preparation of the financial statements, which are un-audited. Walter Morgan is a Harvard MBA and former President and Chief Executive Officer of other publicly traded companies in the past.

Counsel has reviewed the aforementioned document in the connection with the preparation of the 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 OTC Pink Disclosure Guidelines, which are located online at www.otcmarkets.com and,
(iv) has been posted through the OTC Disclosure &News Service.

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

Globex Transfer, LLC is the Issuer's transfer agent and is registered with the SEC. Counsel confirmed the number of outstanding shares set forth in the Information from prior and existing postings for UBU HOLDINGS, INC. on the OTC Disclosure & News Service website.

No person other than OTC Markets Group is entitled to rely on this Legal Opinion Letter. Counsel does grant OTC Markets Group full and complete permission and rights to publish this letter through the OTC Disclosure & News Service for viewing by the public and regulators.

Counsel has: (i) personally met with management and a majority of the directors of the Issuer, (ii) reviewed the Information, as amended, published by the Issuer through the OTC Disclosure &News Service and (iii) discussed the Information with management and a majority of the directors of the Issuer.

In connection with this opinion letter, we have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of the documents submitted to us as originals, the conformity to the original documents of all documents submitted to us as certified, facsimile or photostatic copies and the authenticity of the originals of all documents submitted to us as copies.

This opinion letter is furnished solely for the purpose of confirming that the financial statements were reviewed and appear to be in compliance with reporting requirements. This opinion letter is not to be quoted in whole or in part or otherwise referred to or used or furnished to any other person, except as may be required by any governmental authority or pursuant to legal process, without our express written consent.

Very truly yours,

Joseph Sternberg /s/
Joseph Sternberg, Esq.
Principal, JSB Consultants