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April 15, 2014

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

RE: 3D Eye Solutions, Inc. (the "Company")  
Annual Report for the period ended December 31, 2013

Dear Ladies and Gentlemen:

I have been retained as counsel for 3D Eye Solutions, Inc.(the "Company") for, *inter alia* the purpose of (i) entering into the Attorney Letter Agreement with POTC Markets, Inc.("OTC Markets Group') dated April 15, 2014 (the "Agreement") and (ii) posting this letter on the OTC Disclosure and News Service in accordance with the Guidelines set forth in the Agreement. OTC Markets Group, Inc. is entitled 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) under the Securities Act of 1933.

In connection with this Letter, I reviewed the Company's Annual Report for the period ended December 31 , 2014 (the "Report") a posted on the OTC Disclosure and News Service on April 10, 2014 and such other corporate records, certificates of officers, certificates of public officials and oilier documents and instruments and such questions of law as I considered necessary or appropriate to require as a basis for the determination expressed herein. For the purposes of this letter, I assumed (i) the genuineness of all signatures and the authenticity and completeness of all corporate records, certificates of officers, certificates of public officials, and other documents and instruments submitted to me as originals, (ii) the conformity to authentic originals of all corporate records, certificates .of officers, certificates of public officials, and other documents ruld instruments submitted to me as certified, conformed, photo static or facsimile copies thereof and (iii) the accuracy and adequacy of the disclosures made to me by the Company, the Company's management and the Company's board of directors including, without limitation, the financial information

contained in the Disclosure Documents (as defined below). I have no reason to believe that such records, certificates or other documents are not accurate, authentic or reliable and I make no assurances as to the accuracy and adequacy of such documents.

As counsel to the Company, I have advised the Company as to the requirements of Rule 144(c) of the Securities Act of 1933, as amended (the "Act") and Rule 15c2-11 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), examined such corporate records and other documents and such questions of law as counsel considered necessary or appropriate for purposes of rendering this letter, and rendered such other legal advice and assistance in the course of the preparation of the Disclosure Documents as requested by management of the Company and I deemed necessary.

It is my opinion that the Report, constitutes adequate current information that is publicly available within the meaning of Rule 144(c) (2) under the Securities Act of 1933 as a result of the Annual Report being posted in the OTC Disclosure and News Service on April 11, 2014 and that the Disclosure Documents with those of the Report for the first quarter of 2013, for the second quarter of 2013 and for the third quarter of 2013 as filed include all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the common stock of the Company under Rule 15c2-11 under the Securities Exchange Act of 1934, and that the Disclosure Documents appear on their face to comply as to form in all material respects with the Guidelines for Providing Adequate Current Information and have been posted through the OTC Disclosure and News Service.

I have been informed that Mr. James Scott Tassan directed and supervised the preparation of the financial statements contained in the Disclosure Documents, under the direction of Ed Vakser CEO of the Company. Mr. Tassan has over ten years of experience as a corporate treasurer. The financial statements contained in the Report are unaudited.

The Company's transfer agent is Standard Registrar and Transfer Company, with an address 12528 South 1840 East Draper, UT, 84020 and a phone number (801)-571-8844 Standard Registrar and Transfer is registered with the Securities and Exchange Commission. The Company has confirmed to me that information provided by Standard Registrar and Transfer was used to confirm the number of issued and outstanding shares set forth in the Report.

I am a U.S. resident and have (i) personally met via teleconference with management and with a majority of the members of the board of directors of the Company, (ii) reviewed the Disclosure Documents, and (iii) discussed the Disclosure Documents with management and with a majority of the members of the board of directors of the Company. I have no reason to believe that such sources are not reliable.

I am licensed to practice law in the State of New York. Accordingly, the foregoing letter applies only insofar as the existing law of the State of New York and applicable federal law may be concerned, and I express no opinion with respect to (i) the laws of any other jurisdiction, (ii) choice of law, (iii) conflicts of law, and none of the views stated above shall be deemed to include or refer to any other jurisdiction, choice of law or conflicts of law. I am permitted to practice before the Securities and Exchange Commission and have not been prohibited from practicing before the Securities and Exchange Commission.

To the best of my knowledge; after inquiry of management and members of the board of directors of the Company, neither the Company, nor any 5% or greater holder of the Company's stock, or I acting as corporate counsel to the Company, is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities Laws.

This letter is limited to the matters set forth herein, and no opinion may be inferred or implied beyond the matters expressly contained herein. Except as otherwise set forth herein, this opinion is being provided solely for the purpose of determining whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933, including all of the information that a broker-dealer would be required to obtain from the Company in order to publish a quotation for the Securities under Rule 15c2-11 under the Exchange Act. This letter is rendered solely to OTC Markets Group, Inc. in connection with the Agreement, and may not be relied upon by any other person or for any other purpose without my prior written consent. OTC Markets Group, Inc. may publish this letter through the OTC Disclosure and News Service for viewing by the public.

This letter may not be filed with any governmental agency or other person, without obtaining my prior written approval. I hereby disclaim any obligation to update this opinion letter for events that occur after the date hereof.

Respectfully Submitted,

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s/Simon Kogan  
Attorney at Law