GRIFFITTS O'HARA

February 18, 2015

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

**Re: Image Technology Laboratories, Inc.**

To Whom It May Concern:

We have acted as counsel to Image Technology Laboratories, Inc., a corporation duly organized and existing under the laws of Delaware (the "Issuer"), in connection with the listing of its shares (the "Securities") of common stock, par value $0.01 per share (the "Common Stock") on the OTC Pink marketplace. We are providing this letter at the request of the Issuer as a requirement for such listing. OTC Markets Group, Inc. is entitled to rely on this 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, as amended (the "Securities Act").

In preparing this letter, we have relied on public sources of information and records which we have assumed to be accurate and which we believed to be reliable. Attached hereto as Exhibit A is a list of documents containing the information concerning the Issuer and its listed securities that are publicly available through the OTC Disclosure & News Service (the "Information"). We have reviewed and relied upon these items in connection with the preparation of this letter. In addition, the undersigned has examined such corporate records and other documents and such questions of law as we have considered necessary or appropriate for purposes of rendering this letter.

The undersigned is a U.S. resident and has been retained by the Issuer for the purpose of rendering this letter and related matters. The undersigned is retained from time to time as counsel to the Issuer on various matters. The undersigned is authorized to practice law in the State of New York, and this letter is limited to matters governed by such law and the laws of the United States. The undersigned has not been prohibited from practice before the Securities and Exchange Commission.

Subject to the foregoing and the penultimate paragraph of this letter, we are of the opinion that 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 on the Internet at www.otcmarkets.com, and (iv) has been posted through the OTC Disclosure & News Service.

Based on information provided by the Issuer, management was responsible for the preparation of the Issuer's financial statements which are reviewed by M&K CPAS, PLLC but not audited. Based upon

information appearing on the website of the Public Company Accounting Oversight Board, M&K CPAS, PLLC is a currently registered firm and has been duly inspected without any discrepancies.

The transfer agent for the Issuer is Continental Stock Transfer & Trust Company which is registered with the Securities and Exchange Commission. We have confirmed the number of shares outstanding by reference to a copy of the Certificate of Incorporation provided to us by the Issuer.

The undersigned has (i) personally met via video teleconference 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.

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

For purposes of this letter, we have 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 us as originals; (ii) the conformity to authentic originals of all corporate records, certificates of officers, certificates of public officials, and other documents and instruments submitted to us as certified, conformed, photostatic or facsimile copies thereof; and (iii) the accuracy and adequacy of the disclosures made to us by the Company, the Issuer's management and the Issuer's board of directors including, without limitation, the financial information posted with the OTC Markets Group, Inc. and/or contained in or posted with the Issuer's reports on the OTC Markets website. We have also assumed that all documents that we have examined, and that parties other than the Issuer have executed, have been duly and validly authorized, executed and delivered by, and are legally valid and binding on and enforceable against, each of such parties, and that such parties have obtained all required consents, permits and approvals. As to matters of fact, we have relied on the statements of the Issuer. We have no reason to believe that such records, certificates or other documents are not accurate, authentic or reliable and we make no assurances as to the accuracy and adequacy of such documents.

No person other than OTC Markets Group is entitled to rely on this letter. However, OTC Markets Group, Inc. has full and complete permission and rights to publish the letter through the OTC Disclosure & News Service for viewing by the public and regulators.

Regards,

GRIFFITTS O'HARA LLP

By: /s/ Mary P. O'Hara
Mary P. O'Hara, Partner

GRIFFITTS O'HARA

**EXHIBIT A**

**LIST OF DOCUMENTS AND SOURCES REVIEWED**

Annual Report, including Unaudited Financial Statements of the Issuer for the Years Ended December 31, 2013 and 2012.

Quarterly Report, including Unaudited Financial Statements of the Issuer for each of the Three-Month Periods Ended March 31, 2014, June 30, 2014 and September 30, 2014.

Certificate of Incorporation of the Issuer

Certification Supporting Attorney Opinion, signed by Valerie McDowell.

Information appearing on the OTC Portal with respect to the Issuer at www.otcmarkets.com.

Information appearing on the website of the PCAOB at www.pcaobus.org.



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