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March 17, 2015

OTC Markets Group, Inc.
304 Hudson Street, 2nd Floor
New York, NY 10013

**Re: New Generation Consumer Group, Inc.**
**Trading symbol: NGCG**

Ladies and Gentlemen:

I have been engaged as special counsel to New Generation Consumer Group, Inc., a Delaware corporation with its executive office located at 12411 Slauson Ave. Suite B, Whittier, CA 90606, ("Issuer"), to provide this letter with respect to the information ("Information") publicly disclosed by the Issuer and published through the OTC Disclosure and News Service, including all information published at http://www.otcmarkets.com/stock/NGCG/profile and related pages. The Issuer's common stock ("Securities") is quoted on OTCPink Quote and is traded in the over-the-counter market. Please be advised that OTC Markets Group is entitled to rely on this letter in determining whether the Issuer has made adequate current public information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933 ("Securities Act"). It should be noted that Rule 144(c)(2) does not define or provide a standard for public availability of information. In using this term, I refer to any information which is available to the public from any source, including information which requires payment of a fee to a public official. In particular, the Rule does not require publication of information on or through the OTC Disclosure and News Service.

The Information covered by this opinion includes and is limited to information under the Issuer's control on the "Company Info" page and the items of information indexed on the "Filings" page, as follows:

| OTC Information Item | Period End Date / Published Date |
|---|---|
| Annual Report as per year end December 31, 2014 | December 31, 2014 / March 3, 2015 |
| Annual Financials as per the year end December 31, 2014 | December 31, 2014 / March 13, 2015 |
| Annual Report as per year end December 31, 2013 | December 31, 2013 / September 5, 2014 |
| Annual Financials as per the year end December 31, 2013 | December 31, 2013 / August 6, 2014 |

I am a resident of the United States of America. From time to time, I have provided and expect to provide legal services to the Issuer in the areas of corporate, business transactions and securities law. I now have and have had no relationship with the Issuer, except as set forth above. I am licensed to practice law in California. The subject matter of this letter covers the jurisdictions of the State of Delaware (the Issuer's jurisdiction of incorporation) specifically limited to matters under the Delaware General Corporation Law and the laws of the United States of America. I have not relied on the work of any other attorney in rendering the opinions set forth below. I am permitted to practice before the U.S. Securities and Exchange Commission and am not prohibited from such practice.

For the purpose of this letter, I have reviewed, to the extent I deem relevant to the matters covered by this letter, and relied upon the following:

Documents publicly available:

- a true copy of the Articles of Incorporation the Issuer and all amendments thereto, originally filed on March 3, 2000;
- the bylaws of the Issuer dated March 3, 2000.
- information published by the Issuer through the OTC Disclosure and News Service on OTCMarkets at the Internet address of http://www.otcmarkets.com/stock/NGCG/profile and related pages, in particular, the documents listed on the "Filings" page in the active category;

    - Company's financial statements for the years ended July 31, 2014 and 2013, including:

        - (A) Unaudited Consolidated Balance Sheets as of July 31, 2014 and July 31, 2013,
        - (B) Unaudited Consolidated Statements of Operations for the years ended July 31, 2014 and July 31, 2013,
        - (C) Unaudited Consolidated Statement of Shareholders Deficit for the years ended July 31, 2014 and 2013,
        - (D) Unaudited Consolidated Statements of Cash Flows for the years ended July 31, 2014 and 2013,
        - (E) Notes to Financial Statements; and,

Documents not publicly available:

- a confirmation of the shareholder report as of December 31, 2014 from the Transfer Agent ("Shareholder Report") provided to me by the Issuer.

I have also reviewed and relied upon such other documents and certificates of the Issuer and of public officials as I have deemed necessary and relevant to the subject matter of this letter. I have assumed the due and proper election or appointment of all persons signing and purporting to sign the documents in their respective capacities, as stated therein, the genuineness of all signatures, the conformity to authentic original documents of the copies of all such documents submitted to me as certified, true, conformed and photocopied, including the quoted, extracted, excerpted and reprocessed text of such documents. As to matters of fact, I have relied on information obtained from public officials, officers of the Issuer and other sources, which I believe to be reliable.

I have also reviewed and am familiar with Rule 144 under the Securities Act and Rule 15c2-11 under the Securities Exchange Act of 1934 (the "Exchange Act"). It should be noted that the only information required by Rule 144(c)(2) that is required to be publicly available is limited to the information identified in paragraphs (a)(5)(i) to (xiv) and (a)(5)(xvi) of Rule 15c2-11. The required information is less extensive than the information identified in OTC Pink Basic Disclosure Guidelines v1.1 dated April 25, 2013. It should be noted that the OTC Markets "Alternative Reporting Standard" is a voluntary, privately operated system unrelated to the statutory reporting requirements set forth in Sections 13 and 15(d) of the Exchange Act.

The Information (i) constitutes "adequate current public information" concerning the Securities and the Issuer and "is available" within my understanding of 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, (iii) complies as to form with OTC Pink Basic Disclosure Guidelines v1.1 dated April 25, 2013, and (iv) has been published through the OTC Disclosure and News Service.

I have been advised by the Issuer that Aaron Joshua CPA and Managing General Partner of the Joshua Management Group, LLC is responsible for the preparation of the financial statements contained in the Annual Report. The financial statements are not audited. Mr. Joshua's, qualifications to prepare the financial statements stem from him being a Certified Public Accountant and his accounting experience. The primary officers reviewing and approving the Company's financial statements are Mr. Anthony Sykes the Issuer's CFO and Mr. Alex Johnson the Issuer's Senior Operations Manager. Mr. Sykes has over 35 years' experience in the accounting and tax industries and Mr. Johnson holds a B.S. in accounting.

The Transfer Agent, Action Stock Transfer Corporation's address is 2469 E. Fort Union Blvd., Suite 214, Salt Lake City, UT 84121. The Shareholder Report states that the number of issued and outstanding shares of common stock at the close of business on the date of December 31, 2014 was 55,808,753 shares.

I have spoken to and confirmed with management and a majority of the directors of the Issuer, via Skype Video call, (ii) reviewed the Information published by the Issuer through the OTC Disclosure and News Service and (iii) discussed the Information with management and a majority of the directors of the Issuer.

To the best of my knowledge, after inquiry of management and a majority of the directors of the Issuer, neither of the Issuer, any five percent holder of the Issuer's securities is, nor am I, currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

No person other than OTC Markets is entitled to rely on this letter. Notwithstanding this limitation of reliance, I hereby grant OTC Markets full and complete permission and right to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulatory agencies; provided, that such permission to publish and the publication hereof shall not be deemed a waiver of the limitations of reliance set forth in this paragraph.

Yours Truly,

*Andrew Coldicutt*

Andrew Coldicutt