IAN HORN & ASSOCIATES
P.O. Box 691
Brandon, Florida 33509-0691

March 18, 2015

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

UMBRA APPLIED TECHNOLOGIES GROUP, INC.
INITIAL INFORMATION AND DISCLOSURE STATEMENT
DATED March 17, 2014 AND POSTED ON March 18, 2015

Ladies and Gentlemen:

You are entitled to rely on this letter in determining whether Umbra Applied Technologies Group, Inc., *("Company")* has made adequate current information publicly available within the meaning of Rule 144c(2) under the Securities Act of 1933 *("Securities Act").*

The undersigned is a resident of the United States. Our office has been engaged by the Company to be its special securities counsel. Our services include preparing or reviewing disclosure information and press releases, interfacing with the chief financial officer and independent accountants, and giving general legal advice to management. We have examined such corporate records and other documents and have asked such questions of law as we have considered necessary or appropriate for the purpose of writing this letter. We have relied on publicly available information from the Secretary of State of the State of Delaware and information obtained from the Company's officers and directors. We have also reviewed the following documents posted at www.OTCMarkets.com and publicly available through the OTC Disclosure and News Service in connection with the preparation of this letter; (i) the Company's Initial Information and Disclosure Statement posted on March 18, 2015; (ii) the Company's Financial Statements for the periods ended October 1, 2014 through December 31, 2014 posted on March 18, 2015; (iii) the Company's Initial Information and Disclosure Statement posted on March 18, 2015; and (iii) the Company's Articles of Incorporation, and the Company's Bylaws each posted on March 18, 2015 (the "Information"). We believe the sources we have relied upon are reliable.

Our letter relates to the laws of the United States, specifically the Securities Act and the corporate laws of the State of Nevada. The undersigned is member in good standing of the bar of the State of Florida since 1986 and is permitted to practice before the Securities and Exchange Commission *("SEC")* and the undersigned has not been prohibited from practice thereunder.

The Company is not a reporting issuer under the Securities Exchange Act of 1934 *("Exchange Act")* and, therefore, does not file periodic reports with the SEC.

This Information constitutes, in our opinion, adequate current public information concerning the Company's securities and is available within the meaning of Rule 144(c)(2) under

the Securities Act. It includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the securities under Rule 15c2-11 under the Exchange Act and complies as to form with the OTC Market's Guidelines for Providing Adequate Current Information version 10.0, which are located on the Internet at www.OTCMarkets.com and has been posted through the OTC Disclosure and News Service.

The person responsible for the preparation of the Company's financial statements is Judy Norstrud, of Norco Accounting and Consulting inc.. She is qualified to prepare the financial statements because Ms. Norstrud's experience and knowledge of accounting qualifies her to prepare the company's un-audited financial documents. The financial statements have not been audited.

The Company's transfer agent is Corporate Stock Transfer, Inc., which is registered with the SEC. The method used to confirm the number of outstanding shares of common stock set forth in the Information Statement was to contact the transfer agent and receive written confirmation as to the number of outstanding shares.

The undersigned has personally met with management and all of the directors of the Company. The undersigned has reviewed the Information Statement, as presently published by the Company through the OTC Disclosure and News Service. The undersigned discussed the disclosed information with management and all of the directors of the Company.

To the best of my knowledge, after inquiry of management and the directors of the Company, neither counsel nor any officer, director or 5% or greater holder of the outstanding securities of the Company is 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 Group, Inc. is entitled to rely on this letter. However, the undersigned hereby grants the OTC Markets Group, Inc. full and complete permission and rights to publish this letter in the OTC Disclosure and News Service for viewing by the public and regulators.

We have compiled and list below the names of each executive officer, director, general partner and other control person of the Company and promoter, finder, consultant or any other advisor of the Company who assisted, prepared or provided information with respect to the Company's disclosure or who received securities as consideration for services rendered to the Company and the following information related to each: (i) their full name, (ii) their business address, (iii) the number and class of the Company's securities beneficially owned by each of them, (iv) with respect to each of the securities described in the preceding clause whether or not the certificate or other document that evidences the securities contains a legend stating that the securities have not been registered under the Securities Act and setting forth or referring to restrictions on transferability and sale of the securities and (v) a complete description of the consideration received by the Company in connection with each issuance of shares to any of them including, without limitation, the nature of any services performed for or on behalf of the Company. For purpose of this letter, the term "control person" includes (i) any person controlling, under common control with, or controlled by, the Company or (ii) any person who

obtained securities of the Company in connection with a negotiation with the Company within the three-year period prior to the date of the opinion. With respect to any of the Company's control persons that is an entity and any parent entity of any control person, this letter provides the information for each control person of such entity or parent entity.

Aleander L. Umbra 51 JFK Blvd Short Hills, NJ	Chairman of the Board/CEO	5,000,000 Common 5,000,000 Preferred Series A

The undersigned has made specific inquiry of each of the persons listed above, persons engaged in promotional activities regarding the Company, and persons owning more than ten percent (10%) of the Company's Common Stock *(collectively, the "Insiders* "), and based upon such inquiries and other available information, any sales of Common Stock by Insiders within the twelve-month period prior to the opinion have been made in compliance with Rule 144, including, without limitation, any required filings of Form 144, and nothing has come to the attention of counsel indicating that any of the Insiders is in possession of any material non-public information regarding the Company or the Securities that would prohibit any of them from buying or selling the Securities under Rules 10b-5 or 10b5-l under the Exchange Act.

Very truly yours,

Ian Horn, Esquire