

# BART AND ASSOCIATES, LLC

Attorneys at Law

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March 19, 2015

Attn: Joel Natario  
Mining Global, Inc.  
660 Via Corte  
Suite B  
Wickenburg, AZ 85390

RE: Engagement of Bart and Associates, LLC

Dear Mr. Natario:

We are pleased that you have contacted us to assist you with your legal needs. This letter outlines our agreement for provision to you of legal services and our fees for the same. Upon our receipt of an executed copy of this letter, it will serve as our agreement. If at any time you have questions or would like clarification as to our representation, fees, or any other matters, please contact us.

## **1. SCOPE OF AGREEMENT**

We have been engaged, effective March 19, 2015 to provide legal services to Mining Global, Inc. with respect to:

1) Preparation and filing of a Form 10 Registration Statement, 2) Securities and investment-related legal projects as they apply to public companies and securities regulations, 3) Quarterly and Annual Reports, as well as 8-K filings and other required filings related to public entities (subsequent to the Form 10 Filing), and 4) General legal matters that are agreed upon by both parties from time to time.

## **2. FEES, COSTS AND EXPENSES**

Our objective is to handle your work in the most cost effective manner, consistent with our commitment to provide you with the highest quality of legal services.

Our charges for the services to be rendered are determined primarily upon the amount of time expended on a particular project although a number of other criteria are also considered.

We also take into account:

Project magnitude and complexity  
Professional skill and experience required

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Effort and firm resources required  
Deadline and time constraints  
Results obtained  
Preclusion from other engagements

Under this Agreement, the entire fee owed to Bart and Associates, LLC for the preparation of the Form 10 Registration Statement shall be Twelve Thousand Dollars (\$12,000) in cash, which shall be payable upon execution of this Agreement. All other projects unrelated to the Form 10 Registration Statement shall be billed separately, with payment due upon receipt.

In addition to the fee detailed above, all Quarterly and Annual reports required subsequent to the filing of the Form 10 Registration Statement shall be billed as follows: 1) Quarterly Reports shall be billed at \$1,500 per report, and 2) Annual Reports shall be billed at \$2,500 per report.

Additionally, Bart and Associates, LLC and Mining Global, Inc. may agree to payment arrangements on a case by case basis, including but not limited to retainer agreements and payment in stock (partial or in full). Bart and Associates will attempt to group projects together, if possible, in order to provide one flat fee for several different legal projects that are to be handled simultaneously. Our invoices will summarize the nature of the work performed during the billing period for each day that work has been performed.

### **3. UNPAID CHARGES**

It is specifically agreed that if at any time any invoice rendered by us to you for legal services and expenses remains unpaid for any reason longer than 60 days, we shall have the right to discontinue performance of further legal services and to withdraw as your attorney, regardless of any event or proceeding which may then be pending unless we have reached a subsequent written agreement with respect thereto.

If we are required to take steps to collect any outstanding sum owed to us by you, you will be obligated to pay all costs incurred by us in collection, including reasonable attorneys' fees.

### **4. TERMINATION OF REPRESENTATION**

You may terminate our representation at any time subject to any applicable outside limitation such as the need for court approval for our withdrawal.

In the event of termination of our representation by you or us, you will be responsible for unpaid fees and disbursements you incurred and for court costs and attorneys' fees incurred in the collection of unpaid amounts.

Upon termination of our representation of you and full payment of amounts due us, we will, at your request or with our approval, return to you all files relating to our

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representation of you except (a) my private notes and (b) any files relating to a securities offering or issue which, as a matter of policy, we retain for a minimum of three years following completion of the offering. However, we will make and provide to you a copy, at your expense, of any material in the file.

## **5. ARBITRATION OF ANY DISPUTES**

It is agreed that any dispute which may arise regarding our representation of you, including collection of amounts owed for services rendered and any dispute whatsoever which you may have with use or any claim against us or any person, employee or legal assistant employed by us which arises out of our furnishing legal services to you, shall be resolved solely by submitting such matter or matters to binding arbitration in Denver, Colorado, in accordance with the rules then in effect of the American Arbitration Association. A decision in any such arbitration shall be binding and may be enforced in accordance with Colorado law.

## **6. NOTICE AND WAIVER OF CONFLICT OF INTEREST**

It is recognized that we are not in a position to represent conflicting interests of different clients. Upon accepting any new client or new matter, we attempt to determine whether the engagement would present a conflict with any other matter pending of any other client. Because we are performing work for a number of clients, conflicts between the interests of various clients may be discovered after the engagement is undertaken or may develop during the representation.

Upon the discovery of any such conflict of interest, we will immediately inform you of the conflict and will endeavor to work with you toward a resolution which is acceptable. However, if the conflict can be resolved only by our withdrawing as your counsel, our obligation to you as a result shall be limited solely to working with you to find an acceptable replacement. In such event, we shall be entitled to be compensated for all services performed, including time spent working with you to resolve the conflict, in accordance with this Agreement. A thorough investigation has been made by this firm and it has been determined that there are no conflicts of interest with respect to providing you with legal representation.

## **7. OWNERSHIP OF FILES AND RECORDS**

Except as to original records or any records or files which we accept upon the understanding that they belong to you, it is hereby agreed that all files, copies of documents, correspondence or other materials, which we accumulate in connection with your representation, including copies of materials filed with any regulatory agency, shall be our property. Upon the termination of the engagement, we will return any property belonging to you upon your request provided that all fees and expenses have been paid. We shall require from you written authorization to transfer any property belonging to you to a third party. Copies of our files and other materials which we accumulate during our representation will be made available to you at your expense; however, it is specifically

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agreed that we shall have the right, at our discretion, to dispose of these files at such time that we determine that such files need not be retained any longer. After such destruction, our files will no longer be available.

## 8. MISCELLANEOUS

We will endeavor to assist you in evaluating the potential results of any matter upon which we provide representation, but our evaluation of results should not at any time be considered a representation or guarantee of the ultimate outcome.

You agree to indemnify and hold us harmless from any liability which may be incurred because of any information which you knew or should have known but failed to provide to us in connection with a matter in which we represented you.

The fee and representation arrangements described in this letter will extend to all matters where we represent you. If this arrangement is not acceptable to you, we can endeavor to discuss other arrangements prior to commencing work for you. Otherwise, please review, sign, and return one copy of this agreement to permit us to begin work on your behalf.


Very truly yours,



Ken Bart, Esq.  
Owner/Managing Partner  
Bart and Associates, LLC

**Accepted and agreed on March 19, 2015:**

Mining Global, Inc.

By:   
Joel Natario, CEO





Date: March 19, 2015

Bart and Associates, LLC.  
8400 East Prentice Avenue  
Suite 1500  
Greenwood Village, CO 80111  
(720) 226-7511  
(303) 745-1880

Our auditor, Terry L. Johnson, CPA, is conducting an audit of our financial statements at YEAR END DATE and for the year then ended. Please provide to him the information requested below involving matters with respect to which you have been engaged and to which you have devoted substantive attention on behalf of the Company in the form of legal consultation or representation.

Pending or Threatened Litigation, Claims, and Assessments (excluding unasserted claims and assessments)

Please prepare a description of all material litigation, claims, and assessments (excluding unasserted claims and assessments). Materiality for purposes of this letter includes items involving amounts exceeding \$1,000.00 individually or in the aggregate. The description of each case should include:

- 1) the nature of the litigation,
- 2) the progress of the case to date,
- 3) how management is responding or intends to respond to the litigation, e.g., to contest the case vigorously or to seek an out-of-court settlement, and
- 4) an evaluation of the likelihood of an unfavorable outcome and an estimate, if one can be made, of the amount or range of potential loss.

Also, please identify any pending or threatened litigation, claims, and assessments with respect to which you have been engaged but as to which you have not yet devoted substantive attention.

Unasserted Claims and Assessments

We understand that whenever, in the course of performing legal services for us with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, you have formed a professional conclusion that we should disclose or consider disclosure concerning such possible claim or assessment, as a matter of professional responsibility to us, you will so advise us and will consult with us concerning the question of such disclosure and the applicable requirements of *FASB Accounting Standards Codification 450, Contingencies* (formerly *Statement of Financial Accounting Standards No. 5*) (excerpts of which can be found in the ABA's *Auditor's Letter Handbook*). Please specifically confirm to our auditors that our understanding is correct.

We have represented to our auditor that there are no unasserted possible claims or assessments that you have advised us are probable of assertion and must be disclosed in accordance with *FASB Accounting Standards Codification 450, Contingencies* (formerly *Statement of Financial Accounting Standards No. 5*).

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Response

Your response should include matters that existed as of YEAR END DATE, and during the period from that date to the effective date of your response. Please specify the effective date of your response if it is other than the date of reply.

Please specifically identify the nature of, and reasons for, any limitations on your response.

Our auditor expect to have the audit completed on October 3, 2014, and would appreciate receiving your reply by that date with a specified effective date no earlier than October 3, 2014. You may also be requested to provide verbal updates to your written response at a later date. We appreciate your timely response to such requests.

Other Matters

Please also indicate the amount we were indebted to you for services and expenses (billed or unbilled) on YEAR END DATE.

Very truly yours,

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# Terry L. Johnson, CPA

March 16, 2015

Joel Natario, CEO  
Mining Global, Inc.  
660 Via Corte, Suite B  
Wickenburg, AZ 85390

Dear Mr. Natario

I will audit the balance sheets of Mining Global, Inc. (the Company) as August 31, 2014 and 2013, and the related statements of operations, stockholders' equity and comprehensive income, and cash flows for the years then ended. The objective of an audit of the financial statements is to express an opinion on the financial statements in accordance with generally accepted accounting principles accepted in the United States (GAAP). My audit of the financial statements will be conducted in accordance with the standards established by the Public Company Accounting Oversight Board (PCAOB) and will include tests of the Company's accounting records and other procedures I consider necessary to enable me to express my opinion. If my opinion is other than unqualified, I will discuss the reasons with Company management in advance. If, for any reason, I am unable to complete my audit or are unable to form or have not formed our opinion, I may decline to issue a report as a result of this engagement.

I will plan and perform the audit of the financial statements to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of physical existence of inventories, and direct confirmation of certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. In connection with my audit of the financial statements, I will obtain an understanding of internal control sufficient to plan the audit and to determine the nature, timing and extent of audit procedures to be performed. At the conclusion of my audit, you agree to provide certain representations from management about the Company's financial statements and related matters.

Because my audits are designed to provide reasonable, but not absolute, assurance and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements or material weaknesses in internal control may exist and not be detected by us. In addition, our financial statement audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. I will, however, communicate to the audit committee and management of

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the Company, as appropriate, any errors, fraud, or other illegal acts that come to our attention during my audit, unless clearly inconsequential.

My audit will include obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing, and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses in the design or operation of internal control. However, I will communicate in writing to the audit committee and management any significant deficiencies and material weaknesses relating to internal control over financial reporting identified while performing my audit. Any material weakness identified because the audit committee's oversight of the Company's external financial reporting and internal control over financial reporting is ineffective will be communicated in writing to the Company board of directors.

I am also responsible for communicating with the audit committee about certain other matters related to my audit, including (1) our audit responsibility under PCAOB standards; (2) information relating to my independence with respect to the Company; (3) the Company's critical accounting policies; (4) the quality of the Company's accounting principles; (5) management's judgments and sensitive accounting estimates; (6) significant audit adjustments; (7) any disagreements with management about matters that could be significant to the Company's financial statements or my report; (8) any consultations management made with other accountants; (9) any issues discussed with management prior to retention; (10) any significant difficulties encountered in performing the audit; (11) other information in documents containing audited financial statements, such as the Company's annual report; and (12) other matters as considered necessary. Further, I am responsible for ensuring that the audit committee receives copies of certain written communications between me and management, including management representation letters and written communications on accounting, auditing, internal control, or other matters.

Management is responsible for the financial statements, for making all financial records and related information available to me on a timely basis, and for the accuracy and completeness of that information. Management is also responsible for the establishment and maintenance of adequate records; the selection and application of accounting principles; the safeguarding of assets; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, management is responsible for identifying and ensuring that the Company complies with applicable laws and regulations.

In conjunction with the annual audit, I will also perform reviews of the Company's unaudited quarterly financial information for each of the quarters ended in the years August 31, 2015. For the quarters, I will perform reviews of that information before the Form 10-Q is filed. The objective of a review is to provide a basis for communicating whether there are any material modifications that should be made to the interim financial information for it to conform to GAAP.

These reviews will be conducted in accordance with the standards of the PCAOB. A review of interim financial information consists principally of performing analytical procedures and making inquiries of persons responsible for financial and accounting matters. It includes



obtaining sufficient knowledge of the Company's business and its internal control as it relates to the preparation of both annual and interim financial information to identify the types of potential material misstatements in the interim financial information and consider the likelihood of their occurrence, and to select the inquiries and analytical procedures that will provide a basis for communicating whether there are material modifications that should be made to the interim financial information for it to conform with GAAP. A review is substantially less in scope than an audit conducted in accordance PCAOB standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I will not express opinions on the interim financial information.

Management is responsible for the Company's interim financial information and for establishing and maintaining effective internal control over financial reporting. It is also responsible for identifying and ensuring that the Company complies with the laws and regulations applicable to its activities; making all financial records and related information available to us; adjusting the interim financial information to correct material misstatements; and affirming that the effects of any uncorrected misstatements pertaining to the periods under review are immaterial, both individually and in the aggregate, to the interim financial information taken as a whole.

I will communicate to the audit committee and management any matters that come to my attention as a result of the reviews that we believe may require material modifications to the quarterly financial information to make it conform to GAAP. I will also communicate any significant deficiencies or material weaknesses that come to my attention. If, for any reason, I am unable to complete our reviews or are unable to form or have not formed my opinions, I will notify the audit committee and management. At the conclusion of my reviews, you agree to provide require certain representations from management about the financial statements and related matters.

I am required to read any document, including the annual report to shareholders and filings with the SEC, that contains or incorporates by reference our audit or interim review reports, or contains any reference to us. I will read the annual report for the purpose of determining whether other information in the annual report (including the manner of its presentation) is materially inconsistent with information in the financial statements or management's assessment of the effectiveness of the Company's internal control over financial reporting. I assume no obligation to perform procedures to corroborate such other information as part of my audit.

Regarding electronic filings such as the SEC's Electronic Data Gathering, Analysis, and Retrieval ("EDGAR") system, management agrees that, before filing any document in electronic format with the SEC with which I am associated, I will be advised of the proposed filing on a timely basis. I will provide the Company a signed copy of my report and consent. These manually signed documents will serve to authorize the use of my name prior to the Company's electronic transmission. Management will provide me with a complete copy of the document accepted by EDGAR.

Terry Johnson, CPA is the engagement partner and is responsible for supervising the engagement.

I estimate that my fees for the audit will range of \$5,000 to \$7,500 for the years August 31, 2014 and 2013 to be included in the Form 10K filings and approximately \$2,500 for each of the quarter reviews included in the Form 10Q filings. The Company will also be billed for travel and



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other out-of-pocket costs such as report production, word processing, postage, etc. Additional expenses, other than travel costs, are estimated to be less than \$200.00. The fee estimate and completion of my work is based on anticipated cooperation from Company personnel; timely responses to my inquiries; timely communication of all significant accounting and financial matters; and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will keep Company management informed of any problems we encounter and our fees will be adjusted accordingly. My invoices for these fees will be rendered each month as work progresses and are payable on presentation. A retainer of \$2,000 will be required to begin the audit. The remaining balance will be due prior to issuing the audit opinion letter.

The Company may wish to include or incorporate by reference my audit report on these financial statements in a registration statement proposed to be filed under the Securities Act of 1933 or in some other securities offering. If so, you agree not to include my audit report or make reference to my Firm without my prior permission or consent. Any agreement to perform work in connection with an offering, including an agreement to provide permission or consent, will be a separate engagement.

Any additional services that may be requested and I agree to provide, will be the subject of separate arrangements.

The audit documentation for this engagement is the property of my firm and constitutes confidential information. However, I may be requested to make certain audit documentation available to the PCAOB, SEC, or other regulators pursuant to the authority given to them by law or regulation. If requested, access to such audit documentation will be provided under my supervision. Further, upon request, I may provide copies of selected audit documentation to the regulator. The regulator may intend, or decide, to distribute the copies or information contained therein to others, including other government agencies.

I appreciate the opportunity to be of service and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign the enclosed copy and return it to me.

Sincerely,



Terry L. Johnson, CPA

RESPONSE:

This letter correctly sets forth the understanding of Mining Global, Inc.

President, CEO, or Authorized Signer: 

Date: 3/16/15