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March 31, 2015

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

Re: Attorney Letter with respect to information supplied by Medical Cannabis Payment Solutions (REFG.PK)

Dear Sirs and Mesdames:

I have been retained by Medical Cannabis Payment Solutions, a Nevada corporation ("Medical Cannabis" or the "Issuer") to provide this letter to OTC Markets Group, Inc. ("OTC Markets Group") in connection with certain information provided to OTC Markets Group by Medical Cannabis (the "Disclosure"), We acknowledge that OTC Markets Group will rely on this letter to determine whether Medical Cannabis has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933 with respect to its common stock, par value $.001 per share (the "Securities").

We advise you that this firm provides counsel to Medical Cannabis from time to time regarding corporate and securities law matters; that the firm is a sole proprietorship, whose principal, Jehu Hand, is US citizen, and is admitted to and in good standing with the State Bar of California and is permitted to practice before the Securities and Exchange Commission.

In connection with this letter, we have examined the following documents and such other documents, agreements and records of Medical Cannabis as in our judgment are necessary or appropriate to enable us to provide this letter. In our examination of such documents, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals and the conformity to the original documents of all documents submitted to us as copies, and we have relied upon the aforesaid documents with respect to the accuracy of material factual matters contained therein, in all cases wherein we have deemed such to be reliable.

1. The Articles of Incorporation and Bylaws of Medical Cannabis, as amended, and the minute book of Medical Cannabis.

2. The shareholder list of Medical Cannabis, as provided by Medical Cannabis's transfer agent, Action Stock Transfer Corporation, 2469 E. Fort Union Blvd, Suite 214, Salt

Lake City, Utah 84121, telephone (801) 274-1088. We have verified that Action is registered as a transfer agent with the US Securities and Exchange Commission.

3. The Annual Company Information and Disclosure Statement as filed on March 31, 2015 with OTCIQ.com, including the exhibits and financial statements included and/or incorporated by reference.

4. The accounting records of Medical Cannabis.

In addition, Mr. Hand has personally met with the management of Medical Cannabis, including a majority of the Board of Directors, and reviewed the Disclosure with such persons. We have also personally discussed the unaudited financial statements contained in the Disclosure with Mr. Roberts, the Chief Executive and Financial Officer, who caused such financial statements to be prepared under his supervision. Mr. Roberts has experience in business and record keeping.

In instances where we have expressed a view "to our best knowledge," the term "knowledge" refers to the actual knowledge of the attorneys at our firm who have rendered legal services in connection with the Disclosure and the preparation of this letter, and we have not undertaken any independent investigation or made inquiries of any outside third parties with respect to such matters.

Based upon the foregoing and subject to the assumptions, limitations, qualifications and exceptions stated herein, we believe that:

A. the Disclosure (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 Pink Basic Disclosure Guidelines (v.1.0 dated January 3, 2013) located at www.otcmarkets.com, and (iv) has been posted through the OTC Disclosure & News Service.

B. To our best knowledge, after inquiry of management and the directors of Medical Cannabis, neither Medical Cannabis, 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

C. After specific inquiry of each such person, and review of the documents described herein, to our knowledge, the executive officers, directors, and other control person of Medical Cannabis own the shares of Medical Cannabis common or preferred stock set forth in the Disclosure; all of such shares bear legends restricting transfer except pursuant to Rule 144 and none of which such shares have had the Rule 144 legend removed; there are no promoters, finders, consultant or any other advisor of Medical Cannabis which has received securities as consideration for stock promotional services rendered to Medical Cannabis; no person has assisted Medical Cannabis in preparing or providing information with respect to the Disclosure

other than accounting or legal advisors, who were not compensated by the issuance of any securities; and no person has engaged in any promotional activity with respect to the Securities.

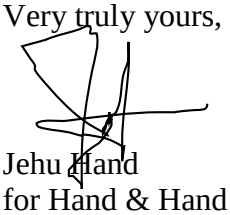
The above statements are subject to the following qualifications:

1. Members of our firm are qualified to practice law in the State of California and we express no view as to the laws of any jurisdictions except for those of California and the United States of America referred to herein. For the purposes of this letter, we have assumed that if a court applies the laws of a jurisdiction other than the laws of California, the laws of such other jurisdiction are identical in all material respects to the comparable laws of the State of California.

2. The statements set forth herein do not constitute a legal opinion, are expressed as of the date hereof and remain valid so long as the documents, instruments, records and certificates we have examined and relied upon as noted above, are unchanged and the assumptions we have made, as noted above, are valid.

This letter is furnished by us as counsel to Medical Cannabis and may only be relied upon by you in connection with Medical Cannabis's quotation on OTC Markets Group Market. It may not be used or relied upon by you for any other purpose or by any other person, nor may copies be delivered to any other person, without in each instance our prior written consent, except by OTC Disclosure and News Service for viewing by the public and regulators.

Very truly yours,



Jehu Hand
for Hand & Hand