**Law Offices of Michael DiGiovanna**
**19 Hathaway Drive**
**Princeton Junction, New jersey 08550**

March 31, 2015

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

RE: Turbodyne Technologies, Inc. (TRBD)

Michael DiGiovanna having an office at 19 Hathaway Drive Princeton Junction, New jersey 08550, serves as counsel to Turbodyne Technologies, Inc., TRBD (hereinafter the "Company"). I have been specifically retained by the Company for the purposes of providing and posting this letter on the OTC Disclosure and News Service. This letter concludes that the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933 as amended (the "Act")..

I serve as regular securities counsel to the Company. I am a resident of the United States of America and am licensed to practice law in the states of New York, Florida and New Jersey.. In addition I am also permitted to practice before the Securities and Exchange Commission and have not been prohibited from practice thereunder.

The OTC Markets Group, Inc. ("OTCMG") is entitled to rely upon the contents of this letter solely for the purpose of determining whether the Company has made adequate current information publicly available within the meaning of Rule144(c)(2) under the Act . OTCMG has full and complete permission and rights to publish this letter with OTC Disclosure and News Service for viewing by the general public and regulators, and OTCMG may rely upon this opinion in determining whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Act without my prior written consent. However, this opinion may not be quoted to, furnished to, or relied upon, by any other person, including, without limitation, public investors making their investment decisions, without the prior written consent of Counsel.

I have examined such documents as deemed necessary or appropriate for purposes of rendering this opinion.

In my opinion, the Annual Report constitutes adequate current public information that is publicly available within the meaning of Rule 144(c)(2) under the Act as a result of such Annual Report being posted on the OTC Disclosure and News Service on March 31, 2015, and that the Annual Report includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for all of the Securities of the Company under Rule 15c2-11

**Law Offices of Michael DiGiovanna**
**19 Hathaway Drive**
**Princeton Junction, New jersey 08550**

under the Securities and Exchange Act of 1934, and that the Annual Report complies as to form with the OTC Pink Basic Disclosure Guidelines.

The parties responsible for the preparation of the financial statements are: Jason Meyers, Chief Executive Officer and Debi Kokinos, Chief Financial Officer, Turbodyne Technologies, Inc. with the assistance of Lancaster & David of Vancouver, British Columbia, Canada. The Company's transfer agent is Transfer Online, Inc., located at 512 SE Salmon St., Portland, OR 97214, which is a registered transfer agent with the Securities and Exchange Commission. Counsel confirmed the outstanding shares set forth in its Annual Report by reviewing confirmations issued to the Company.

I have (i) personally met with management and sole director of the Company, (ii) reviewed the Information, as amended, published by the Issuer through the OTC Disclosure &News Service and (iii) discussed the Information with management and sole director of the Company of the Company.

To my best knowledge of this firm, after inquiry of management and the sole director of the Company, neither the Company nor any 5% holder, or the undersigned attorney, is currently under investigation by any Federal or state regulatory authority for any violation of Federal or state securities laws.

Sincerely,

/s/ Michael DiGiovanna, Esq.