SCG
SECURITIES COMPLIANCE GROUP

April 16, 2015

Via OTC Disclosure and News Service
OTC Markets Group, Inc.
304 Hudson Street, 2nd Floor
New York, New York 10013

Re: Opinion Letter Regarding Current Public Information
New Wave Holdings, Inc. ("NWAV")

Dear Sir or Madam,

Please be advised that I have been retained by New Wave Holdings, Inc. ("NWAV"), a Nevada corporation (the "Issuer"), to provide this opinion to you. In connection therewith, the OTC Markets Group, Inc. ("OTC Markets") is entitled to rely on the contents herein in determining whether the Issuer has made adequate current public information within the meaning of Rule 144(c)(2) promulgated under the Securities Act of 1933 (the "Act"). Notwithstanding the foregoing, OTC Markets has complete and unrestricted permission to publish this opinion letter via the OTC Disclosure and News Service ("OTC Disclosure") for viewing by the general public, however, no persons other than OTC Markets may act in reliance thereupon.

I am a citizen of, and reside in, the United States of America and am an attorney licensed to practice before the Supreme Court of Illinois, the United States Tax Court and various United States District Courts. Accordingly, no attempt is made herein to provide an opinion with regards to the laws of any jurisdiction other than the aforementioned. Moreover, I have not been prohibited or otherwise enjoined from practicing before the Securities and Exchange Commission ("SEC") or any other government or self-regulatory agency. The Issuer has retained me as General Counsel for the purpose of reviewing the current information disclosed by it as well as all legal matters pertaining to the Issuer.

In connection with the opinion contained herein, I have reviewed applicable federal laws, rules and regulations, including, specifically, the Securities Act of 1933 and Securities Exchange Act of 1934 (the "Exchange Act"). Moreover, I have examined originals or copies, certified or otherwise identified to my satisfaction, of such documents, certificates or records provided to me by Issuer as I have deemed necessary or appropriate bases for the opinion set forth herein; such documents, certificates and records being, to the best of my knowledge and belief, reliable. This includes, specifically, the Issuer's: (a) Annual Report for the fiscal year ending December 31, 2013, filed with OTC Disclosure on March 31, 2014, and the unaudited financial statements of

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even date made part therewith (together, the "2013 Annual Report"); and (b) Annual Report for the fiscal year ending December 31, 2014, filed with OTC Disclosure on March 10, 2015, and the unaudited financial statements of even date made part therewith (together, the "2014 Annual Report").

In my examination, I have assumed the legal capacity of all natural persons, the genuineness of all signatures, the authenticity of all documents submitted to me as originals, the conformity to original documents of all documents submitted to me as certified or photostatic copies and the authenticity of the originals of such copies.

Based upon the foregoing, I am of the opinion that the information contained in the 2013 Annual Report and the 2014 Annual Report (a) constitute "adequate current public information" concerning the securities of the Issuers and "is available" within the meaning of Rule 144(c)(2) of the Act; (b) include all of the information that would be required by a broker-dealer so as to enable the same to publish a quotation for the securities of the Issuer under Rule 15(c)2-11 of the Exchange Act; (c) complies as to form with the OTC Markets Group's Guidelines for Providing Adequate Current Information, which are found on the internet at www.otcmarkets.com, and (d) has been posted through OTC Disclosure.

In accordance with the foregoing opinion, the following additional information is provided:

a. The transfer agent of the Issuer is Madison Stock Transfer, Inc., 1688 East 16th Street #7, Brooklyn, NY, 11229 ("Transfer Agent"). The Transfer Agent is registered with the SEC. A shareholder list provided by the Transfer Agent as of February 18, 2015 is relied upon as the source of information providing for the equity capitalization of the Issuer. As of February 18, 2015, the equity capitalization is as follows:

Class	**Authorized**	**Outstanding**
Common	995,000,000	24,183,464
Preferred A	5,000,000	145,000
Preferred B	5,000,000	0
Preferred C	5,000,000	5,000,000

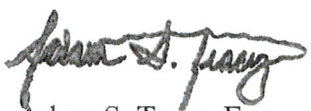
b. Counsel has personally met with Mr. Thomas Wolff, Chief Executive Officer and Chairman of the Board of Directors of the Issuer, as well as a majority of the Board of Directors of the Issuer. Moreover, Counsel has had further occasion to discuss and

review the Annual Reports with the aforementioned individual. Upon discussion therewith, and on the basis of further independent review, it is my belief that neither Mr. Wolff, nor any Directors of the Issuer, or any shareholder of the Issuer holding at least five (5%) percent of the issued and outstanding shares of the Issuer are currently under investigation by the SEC or any other federal or state regulatory authority in connection with any alleged violations of securities statutes;

c. The Issuer's fiscal year end is December 31st. The financial statements made part of the Annual Reports are prepared in accordance with the Generally Accepted Accounting Principles and have been independently audited (the "Financial Statements"). I have specifically reviewed copies of the Financial Statements and discussed the same with the Issuer. The Financial Statements were prepared by the Issuer's accountant who has extensive experience in the areas of accounting and finance, and who is familiar with the business affairs of the Issuer.

The opinions contained in this Letter are limited to the date hereof and I do not in any event undertake to advise you of any facts or circumstances occurring or coming to my attention subsequent to the date hereof.

Yours very truly,



Adam S. Tracy, Esq.

Cc: Mr. Thomas Wolff