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April 23, 2015

Board of Directors
Polaris International Holdings, Inc.
391 E. Las Colinas Blvd.
Set 130 Box 524
Irving, TX 75039

Re: Legal Opinion Pursuant to Rule 144 (i)(1) [Non-Shell Status]
Issuer: Polaris International Holdings, Inc., Symbol: PIHN

Gentlemen:

The purpose of this Opinion Letter is to provide an opinion regarding the status of Polaris International Holdings, Inc. [(PIHN) OTC Pink Limited Information] ("Company" or "Issuer"), as a "shell company" under paragraph (i)(1) of Rule 144 ("Rule") promulgated under the Securities Act of 1933, as amended. This opinion is strictly limited to the question under paragraph (i)(1) of the Rule and should not be deemed or construed to address the question of whether or not a stockholder of the Company satisfies the other requirements of the Rule at any point in time.

In our opinion and based on the information and rationale set forth below, the Company is not now, and has never been, a "shell company" as defined in Rule 144(i)(1)(i).

Shell Status

For purposes of Rule 144(i)(1)(i), a shell company is a company that has no or nominal operations and either: (i) no or nominal assets; (ii) assets consisting solely of cash and cash equivalents; or (iii) assets consisting of any amount of cash and cash equivalents and nominal other assets. The S.E.C. in Securities Act Release No. 33-8869 (December 6, 2007) set forth certain clarifications regarding the intent and application of this definition. In footnote 172 of said Release, the S.E.C. stated that "Rule 144(i)(1)(i) is not intended to capture a 'startup company,' or, in other words, a company with a limited operating history, in the definition of a reporting or non-reporting shell company, as we believe that such a company does not meet the condition of having 'no or nominal operations.'"

A review of the information provided by the Company indicates that:

- The Issuer (now Polaris International Holdings, Inc.) was originally incorporated in Delaware on July 16, 2001 with the name of Pullmoro, Inc.

- From inception, the Issuer's core business plan was that of a costume and mascot design and manufacturing firm. Assets included a catalogue of completed uniform, costume and mascot outfits.

- The Issuer changed its name to The Condor Group International, Inc. on November 4, 2002, in connection with the acquisition of The Condor Group International, Inc., a Florida corporation.

- The Condor Group International was engaged in the business of licensing and manufacturing uniformed and branded apparel.

- The Issuer changed its name to Third Dynamic International, Inc. on December 4, 2002.

- Beginning in March through September 27, 2003, the Issuer undertook a private placement of its shares to forty-four investors, grossing approximately $16,150 and describing its business as designing, merchandising, producing, importing, and marketing apparel, including "promotional apparel", and gift items which seems to include promotional products. It should be noted that the Issuer expressed an intention to grow through mergers with and acquisitions of strategically related businesses.

- In January 2004, the Issuer acquired a new business plan for engagement in the fashion design business and concurrently divested itself through rescission of its Florida subsidiary by the name of The Condor Group International, Inc.

- The business focus of the Issuer reverted to its initial business plan of the development and production of mechanical figures for use in theatrical production, including costuming.

- At all times beginning at inception, the Issuer focused its business on specified activities generally, but not exclusively involving, clothing, based on the experience and interests of its management. Clearly, there were periods between inception and mid-2005 in which the business activities of the Issuer were limited or in suspension, it never having gained financial or sales momentum sufficient to achieve more than minimal activities.

- The Issuer had approximately forty-nine stockholders prior to July 2005 and did not have a public market for its stock. The Issuer sold these shares between inception and January 2004 in unregistered transactions, that is in "private placements."

- On July 19, 2005, the Issuer reorganized in an acquisition of a California corporation with the name of Modern World Media, Inc., a company founded by one of the Issuer's current directors and its president, chief executive officer and treasurer. As a result of this reorganization, the Issuer acquired its current business with its current management. As part of the reorganization, the Issuer transferred the assets remaining from its last prior business to its departing control persons, which assets are continuing to be used at present in an unrelated company with a costuming business plan, similar to the Issuer's business prior to the acquisition of Modern World Media.

- The Issuer changed its name to Modern World Media, Inc. on September 6, 2005. The Issuer changed its name to Polaris International Holdings, Inc. on September 26, 2007.

- The Issuer obtained its first trading symbol on July 25, 2007. The Issuer did not have a public market for its common stock at anytime prior to this date.

- In 2009Q4, the Issuer completed acquisition of IT services business of two Japanese companies in Tokyo, Japan. This IT services business remained the Insurer's core business until July 31, 2014.

- In 2010Q3, the Issuer set up an additional new office location in San Diego, California to develop anew business opportunities while our focus remains on research and exploring additional outsourcing service companies as a potential acquisition targets in North America.

- On October 15, 2013 (2014 Q1), the Company entered into a letter of intent for the licensing agreement with Energy Management Resources LLC. A letter of intent was canceled in 2014 Q2.

- In 2014 Q2, the Issuer entered into an exclusive agreement with Longevity Holdings, LLC for the ProCannas® product line. The agreement grants Issuer the sole rights to sell, distribute and market the provisional patent-pending formulation of Longevity Holding, LLC cannabis oil.

- On July 21, 2014 (2014 Q4), the issuer entered into Consulting/Agent Agreement with Hyknox Co., Ltd, a Japanese management and development corporation, located in Tokyo, Japan.

- The Issuer maintains its primary focus on its hemp business. In addition the Issuer is actively pursuing a promising business opportunity in the mining exploration business and has entered into the Letter of Intent to purchase from a private party, a 20 acre unpatented Lode Mining Claim located in Granite County Montana on Forest Service and BLM Ground on December 10, 2014 (2015 Q1).

- The Issuer has spent $212,676.00 on research and development over the last eight fiscal years.

- Additional information concerning the Issuer's financials, can be found in the Issuer's annual and quarterly reports filed by the Issuer and published in the OTC News Service at www.otcmarkets.com.

Based on the above representations and information, it is our opinion that the requirements of Rule 144(i) have been satisfied. To the best of our knowledge and belief, the Company is not now and never has been a shell company.

Records and Documents

For purposes of this opinion, I have examined publicly available information regarding the Company as well as other information provided by the Company regarding its current and prior corporate status, business activities, its management, financial and other information, conversations with and certifications by the Company's current management, and other supporting documentation and information, including but not limited to the following documents, that we have examined and assumed the truth of the information contained therein, without an independent investigation, and have assumed that such information will continue to be true:

1. PIHN Officer Certificate re: Non-Shell Status, dated 04.21.15;

2. PIHN's Article of Incorporation and By-Laws, as amended;

3. Various corporate PIHN contracts with third parties;

4. PIHN's shareholder list; and,

5. PIHN's annual and quarterly reports, and other documents, published in the OTC News Service.

The opinion expressed above is subject to the following assumptions, exceptions and qualifications:

(a) We have assumed that (i) all information in all documents reviewed by us is true and correct, (ii) all signatures on all documents reviewed by us are genuine, (iii) all documents submitted to us as originals are true and complete, (iv) all documents submitted to us as copies are true and complete copies of the originals thereof and (v) each natural person signing any document reviewed by us had the legal capacity to do so.

(b) We have made no independent investigation as to the accuracy or completeness of any factual matters contained in the records, documents and certificates that we have reviewed in connection with the foregoing opinion.

(c) We are admitted to practice law in the State of California. The opinion expressed above is limited to the federal laws of the United States of America.

We express no opinion as to any matter other than as expressly set forth above, and no opinion on any other matter may be inferred or implied from this opinion. The opinion expressed herein is given as of the date of this opinion. This opinion is solely for the use of the Company, and for the use of the Company's transfer agent, holders of the Company's securities, and the brokers of said holders, provided, that this opinion does not relieve a market participant of its obligations of due diligence under FINRA Regulatory Notice 09-05 (January 2009), and, in particular with respect to this opinion a determination that the Company has not become a "shell company" subsequent to the date hereof. Likewise, if a holder's sale of the Company's securities into the public market is substantially delayed after the date of this letter, it is and remains the responsibility of the selling holder and the holder's broker to determine that the Company has not in the interval between the date of this letter and the date of proposed sale become a corporation defined in Rule 144(i) whose stockholders are disqualified from relying on the Rule. This opinion may not be published, relied upon or provided to any other person or entity without our prior written consent.

No attorney/client relationship is intended, or created by, the rendering of this Opinion Letter. We are acting as independent special counsel for this single transaction only.

Very Truly Yours

Tod DiTomm

Tod Anthony DiTommaso, Esq.