

April 27, 2015

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

Re: Platinum Pari-Mutuel Holdings, Inc. (PPMH)
Adequate Current Information

Ladies and Gentlemen:

You are entitled to rely on this letter in determining whether Platinum Pari-Mutuel Holdings, Inc. ("*Company*") has made adequate current information publicly available within the meaning of Rule 144c(2) under the Securities Act of 1933 ("*Securities Act*").

The undersigned is a resident of the United States. My office has been engaged by the Company to be its special legal counsel for the sole purpose of rendering this opinion. Services include reviewing disclosure information and communicating with Company management to provide the legal advice requested. I have examined such corporate records and other documents and have asked such questions as I have considered necessary or appropriate for the purpose of writing this letter. I have specifically reviewed (i) the Company's Disclosure Statement dated and posted on April 9, 2015, (ii) the Company's Annual Report and Consolidated Financial Statements as of and for the Years Ended December 31, 2014 and December 31, 2013 posted April 9, 2015, and (iii) all prior Disclosure Statements and Financial Statements posted on the OTC Disclosure and News Service. I have relied on publicly available information from the Secretary of State of the State of Colorado and the Secretary of State of the State of Nevada and information obtained from the Company's Chief Financial Officer and its Directors. I believe the sources I have relied upon are reliable. I have assumed the authenticity and accuracy of all materials reviewed and information provided to me by the Company.

This letter relates to the laws of the United States, specifically the Securities Act and the corporate law of the States of Colorado and Nevada. The undersigned is a member in good standing of the bar of the State of Florida since 1981, the bar of the State of New York since 1974 and the bar of the State of New Hampshire since 1990 and is permitted to practice before the Securities and Exchange Commission ("*SEC*") and the undersigned has not been prohibited from practice thereunder.

The Company is not a reporting issuer under the Securities Exchange Act of 1934 (*"Exchange Act"*) and, therefore, does not file periodic reports with the SEC. I have reviewed publicly available information relating to the Company including its Issuer Information and Disclosure Statement as posted through OTCIQ on April 23, 2015 (*"Information Statement"*) and the specific information set forth in the second paragraph of this letter.

This information (i) constitutes, in my opinion, adequate current public information concerning the Company's securities and is available within the meaning of the Securities Act; (ii) It includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the securities under Rule 15c2-11 under the Exchange Act and (iii) it complies as to form with the OTC Market Group's OTC Pink Disclosure Guidelines which are located on the Internet at www.otcm Markets.com and (iv) has been posted through the OTC Disclosure and News Service.

The person responsible for the preparation of the financial statements and reports contained in the Information Statement, Michael Bard, has the experience and knowledge to prepare them. Mr. Bard has more than 40 years experience as a financial executive, primarily with public companies and obtained his CPA license in 1973 and is familiar with the standard requirements for financial statements and reporting. The financial statements included in the Information Statement have not been audited.

The Company's transfer agent is OTC Stock Transfer, Inc. which is registered with the SEC. The method used by Mr. Bard to confirm the number of outstanding shares of common stock set forth in the Information Statement was to contact the transfer agent and receive written confirmation as to the number of outstanding shares.

The undersigned has personally conferred by videoconference and telephone with the directors of the Company concerning the content of the information set forth in the Information and Disclosure Statements and Financial Reports.

To the best of my knowledge, after inquiry of management and the directors of the Company, no officer, director or 5% or greater holder of the outstanding securities of the Company is currently known to be under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

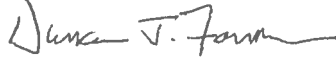
Number of Shares Beneficially Owned as of
December 31, 2014: 18,800,000

The Total Number of Outstanding Shares of Common Stock, as of December
31, 2014, is 326,063, 136.

On February 7, 2015 the Company effected a reverse split of its common stock
at a ratio of 1 new share for every 100 shares then authorized and thus reducing
the number of outstanding shares of common stock issued to 3,260,631. The
common stock of the aforementioned Directors and Officers of the Company
have been reduced as of February 7, 2015 to reflect the reverse split.

The undersigned has made specific inquiry of each of the persons listed above,
persons engaged in promotional activities regarding the Company, and persons owning more
than ten percent (10%) of the Company's Common Stock (*collectively, the "Insiders"*), and
based upon such inquiries and other available information, any sales of Common Stock by
Insiders within the twelve-month period prior to the opinion have been made in compliance
with Rule 144, including, without limitation, any required filings of Form 144, and nothing
has come to the attention of counsel indicating that any of the Insiders is in possession of any
material non-public information regarding the Company or the Securities that would prohibit
any of them from buying or selling the Securities under Rules 10b-5 or 10b5-1 under the
Exchange Act.

Very truly yours,

A handwritten signature in black ink, appearing to read "Duncan J. Farmer", with a stylized flourish at the end.

Duncan Farmer

ATTORNEY LETTER AGREEMENT

THIS AGREEMENT, dated as of the date executed by OTC Markets Group Inc. ("OTC Markets Group"), a Delaware corporation with an office located at 304 Hudson Street, 3rd Floor, New York, NY 10013, is by and between OTC Markets Group and the ATTORNEY identified below (the "Attorney").

WITNESSETH:

WHEREAS, OTC Markets Group, a provider of pricing and financial information for the over-the-counter securities markets, operates the OTC Disclosure & News Service, a secure Internet portal for use by issuers to publish news releases, financial reports and other disclosures on www.otcmarkets.com or www.otcqx.com;

WHEREAS, Attorney desires to prepare, or assist in the preparation of, information that is posted on the OTC Disclosure & News Service by, or on behalf of, the Issuer named below (the "Issuer"); and,

WHEREAS, prior to posting disclosure materials on the OTC Disclosure & News Service, and from time to time thereafter, OTC Markets Group requires the Attorney to prepare and submit a letter (each, a "Letter" and collectively, the "Letters") that conforms to The Attorney Letter Guidelines, attached hereto as Exhibit A and, in the case of securities that have been the subject of promotional activities, Exhibit B (collectively, the "Guidelines").

NOW THEREFORE, in consideration of the premises herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

Section 1. Attorney hereby consents to the posting of a Letter prepared by the Attorney by or on behalf of the Issuer from time to time through the OTC Disclosure & News Service, and OTC Markets Group hereby agrees to consider permitting any such Letter to be or remain posted through the OTC Disclosure & News Service. Attorney represents that there are no legal or regulatory restrictions of any kind that would prohibit any such posting. Attorney will promptly notify OTC Markets Group in the event that Attorney ceases for any reason to provide services for the Issuer that would call for the preparation of a Letter in connection with information published by the Issuer through the OTC Disclosure & News Service.

Section 2. Attorney has attached to this Agreement (i) a list of the jurisdictions in which the Attorney is duly authorized to engage in the practice of law and (ii) a copy of the Attorney's driver's license for identification purposes. Attorney agrees to notify OTC Markets Group in the event that there is any change in such due authorization.

Section 3. Attorney warrants and represents that (i) the document review and other duties required by the Guidelines have been competently performed in connection with the preparation of each Letter posted through the OTC Disclosure & News Service and (ii) each Letter conforms to the Guidelines.

Section 4. Attorney acknowledges and agrees that OTC Markets Group (i) in its sole, unfettered and absolute discretion, may fail or refuse to accept any Letter, and may determine that it will not accept any Letters that may be submitted in the future by the Attorney on behalf of the Issuer or any other company, for any reason whatsoever, (ii) is hereby granted full and complete permission, rights and authority to publish the reasons for any such failure, refusal or determination, and Attorney hereby represents and warrants that there are no legal or regulatory restrictions of any kind that would restrict or

prohibit any such publication, and (iii) shall not be liable to counsel for any damages whatsoever, whether the theory of liability is based on contract, tort or otherwise, (x) that are related in any way to any such failure, refusal or determination or (y) in connection with any publication by OTC Markets Group of the reasons for any such failure, refusal or determination.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be executed by their duly authorized officers.

The Attorney

Duncan J. Farner
Name of Firm
Duncan J. Farner, Esq. LLC
Address:
5165 Woodlands Lakes Drive
Palm Beach Gardens, FL 33418

Phone Number: 561-281-7713

Email: mjafarner@aol.com

By (signature): Duncan J. Farner

Name of Attorney (print): Duncan J. Farner

Title: Managing Member

Issuer Name: Platinum Plus-Mutual Holdings, Inc.

Trading Symbol: PPMH

OTC Markets Group Inc.

By: _____
Name: Lisabeth Heese
Title: Managing Director, Issuer and Information Services

Date of Execution by OTC Markets Group: _____

(Note: A signed copy of this agreement must be sent to the attention of Issuer Services **prior to the posting of an Attorney Letter** to the following address; OTC Markets Group, 304 Hudson Street, 3rd Floor, New York, NY 10013, or sent by fax transmission to OTC Markets Group's Issuer Services at 212-652-5920). As stated in Section 2, a copy of the Attorney's driver's license should also be provided.

Florida *Sunshine State*
DRIVER LICENSE CLASS E
F656-170-47-004-0


DUNCAN J FARMER
6166 WOODLAND LAKES DR
PALM BCH GARDENS, FL 33418
DOB: 01-04-1947 SEX: M HGT: 6-02
ISSUED: 01-08-2009
EXPIRES: 01-04-2017
REST: A
ENDORSEE:

Duncan J. Farmer

POS0901080162 SAFE DRIVER
Operation of a motor vehicle constitutes consent to any sobriety test required by law.