Law Offices of Richard J. Sandor, LLC

April 30, 2015

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

RE: Attorney Letter for Tesoro Enterprises, Inc. (TSNP.PK) –
Adequate Current Information

Ladies and Gentlemen:

The Law Offices of Richard J. Sandor, LLC and specifically Richard J. Sandor ("Counsel"), have been requested by Tesoro Enterprises, Inc., an Oklahoma corporation (the "Issuer"), to review the Issuer's Annual Report for the quarter and fiscal year ending December 31, 2014 that was posted through the OTC Disclosure and News Service (the "Service") on March 31, 2015 (the "Report"), pursuant to the OTC Markets Group's Guidelines for Providing Adequate Current Information, and Counsel hereby submits this letter to OTC Markets Group, Inc. ("OTC Markets") on its behalf.

Counsel is a U.S. resident and has been retained by the Issuer for the purpose of rendering this letter and for reviewing the current information supplied by the Issuer. Counsel is admitted to practice law in the State of Connecticut, located in the United States Second Circuit Court of Appeals, which includes the laws of the United States, is permitted to practice before the Securities and Exchange Commission ("SEC"), and has not been prohibited from practice before the SEC.

With respect to the Report, counsel has relied on information obtained from public officials, officers of the Issuer, and other sources, which we believe to be reliable. We have also examined corporate records and other documents, including those which have been made publicly available through the Issuer's posting of such documents to www.otcmarkets.com through the Service (collectively, the "Information"), as well as such questions of law and fact as Counsel has considered necessary or appropriate to render this letter (collectively the "Information"). These include the Issuer's unaudited financial statements for the fiscal year ending December 31, 2014, which include:

1. Balance Sheets for the fiscal years ending December 31, 2014, December 31, 2014, and December 31, 2012;
2. Statements of Income for the years ended December 31, 2014, December 31, 2013, and December 31, 2012;

3. Statements of Stockholders Equity, for the years ended December 31, 2014, December 31, 2013, and December 31, 2012;
4. Statements of Cash Flows, for the years ended December 31, 2014, December 31, 2013, and December 31, 2012, and
5. Notes to the Consolidated and Condensed Financial Statements.

In such examination, Counsel has relied on the authenticity of all original documents and the conformity to original documents of all copies of such documents as may have been supplied to us during the course of our examination. The items referenced in the preceding sentence were prepared internally by management under the guidance of the Issuer's Chief Financial Officer, Kevin Bartczak, a member of the American Institute of Certified Public Accountants with more than 15 years of experience in establishing and managing corporate financial controls.

The Issuer's transfer agent is Pacific Stock Transfer, Inc., which is registered with the SEC. We have confirmed the number of authorized shares and the number of issued and outstanding shares of the Issuer by verbally confirming the numbers with the Issuer's transfer agent, who followed up with a written confirmation.

Counsel has met in person and interviewed both the Company's sole Director, Henry J. Boucher, Jr., who is also the Issuer's Chief Executive Officer, as well as Kevin Bartczak, the Issuer's CFO. Counsel has reviewed the Information published by the Issuer, as amended, through the Service, and discussed the Information with management and a majority of the Issuer's directors.

For purposes of preparing this letter, Counsel does not express any opinion with respect to the applicable laws, or the effect or applicability of the laws, of any jurisdiction other than those of the State of Connecticut and the U.S. securities laws. As to matters of fact, Counsel has relied upon information supplied by Henry J. Boucher, Jr. and Kevin Bartczak, which Counsel believes is reliable.

Based upon and subject to all of the foregoing statements, we are of the opinion that the Information (i) constitutes "adequate current public information" with respect to the Issuer and the securities quoted on the Pink Quote "is available" within the meaning of Rule 144(c)2 promulgated pursuant to the Securities Act of 1933, as amended, (ii) includes all of the information which a broker-dealer would be required to obtain from the Issuer or to order to publish a quotation for the securities pursuant to Rule 15c2-11 promulgated under the Securities Exchange Act of 1934 (the "Exchange Act"), (iii) complies as to form with OTC Markets' Guidelines for Providing Adequate Current

Information, which are located on the Internet at www.otcmarkets.com, and (iv) has been posted through the Service.

To the best knowledge of Counsel, after inquiry of management and the directors of the Issuer, we have no knowledge that the Issuer or any of its 5% or greater shareholders or counsel are currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

This letter may be relied upon by OTC Markets in determining whether the Issuer has made adequate current Information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933. This letter may not be relied upon by any other person or entity except for OTC Markets. However, OTC Markets has full and complete permission and rights to publish the letter in the OTC Markets News Service for viewing by the public and regulators. This opinion speaks only as of the date written above and is limited to laws and regulations now in effect, and in all respects is subject to any, and may be limited by, future legislation, regulatory pronouncements and case law. We expressly disclaim any duty to update any of the statements made in this letter.

Very truly yours,

Law Offices of Richard J. Sandor, LLC

By: 

Richard J. Sandor, Esq.
Connecticut Bar No. 412337