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April 30, 2015

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

Re: Attorney Letter with Respect to Adequate Current Information of CGrowth Capital, Inc. ("CGRA.PK")

Dear Sir or Madam:

We have been retained as counsel by CGrowth Capital, Inc., a Delaware corporation (the "Company" or the "Issuer"), for the purpose of rendering our opinion as to the adequacy of the current information and disclosure document posted by the Company on the OTC Disclosure and News Service. OTC Markets Group Inc. ("OTC Markets") is entitled to rely on this opinion in determining whether to permit quotations in the Issuer's securities (the "Securities") in the OTC Pink marketplace quotation venue and whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended (the "Securities Act").

In connection with the rendering of this opinion, we have examined such corporate records and other documents and such questions of law as counsel considered necessary or appropriate for purposes of rendering this letter. Lucosky Brookman LLP is a New Jersey Limited Liability Partnership. All members of our law firm are United States residents. We are authorized to practice law in the State of New York and the State of New Jersey. Our law firm is permitted to practice before the U.S. Securities and Exchange Commission (the "SEC") and has not been prohibited from practice thereunder.

As to matters of fact, we rely on information obtained from public officials, officers of the Issuer and other sources, where such sources are believed to be reliable. In rendering this opinion, we have examined such corporate records and other documents, including, but not limited to, the following documents:

(a) Certificate of Incorporation of the Company and all amendments thereto;

(b) Bylaws of the Company; and

(c) Such other corporate records and previous filings as were necessary and provided by management for purposes of this letter.

We have assumed that (i) all information contained in all documents reviewed by us is true and correct, (ii) all signatures on these 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.

On March 31, 2015, the Issuer posted on the OTC Markets its Annual Disclosure Statement for the year ended December 31, 2014, including its current unaudited consolidated balance sheets, unaudited consolidated statement of operations, consolidated statements of cash flows (unaudited) and consolidated statement of changes in stockholders' equity (unaudited) (the "Disclosure Statement"). We have reviewed such document and find it to be suitable for public disclosure.

Based on the examination set forth above, we are of the opinion that the information (i) constitutes "adequate current public information" concerning the Securities and the Issuer and "is available" within the meaning of Rule 144(c)(2) under the Securities Act, (ii) includes all of the information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934, as amended, (iii) complies as to form with the 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 OTC Disclosure and News Service.

The Issuer's unaudited financial statements were prepared by William M. Wright, the Company's Chief Executive Officer, Chief Financial Officer and Chairman. Mr. Wright has served in the capacity of President, Chief Executive and Chief Financial Officer of multiple corporations and public entities for over 25 years. Mr. Wright currently serves as Chief Financial Officer of Valley High Mining Company. The Company has represented to us that the unaudited financial statements were prepared in accordance with U.S. Generally Accepted Accounting Principles.

The Issuer's transfer agent is Pacific Stock Transfer Company, with an address of 4045 South Spencer Street, Suite 403, Las Vegas, NV 89119, and is registered with the SEC. The method used to confirm the number of outstanding shares of the Issuer's stock as set forth in the Disclosure Statement was through email contact with the transfer agent and receipt of written confirmation as to the number of outstanding shares.

Our law firm has (i) previously personally met with management and the sole director of the Issuer, (ii) reviewed the information, published by the Issuer on the OTC Markets Disclosure and News Service, and (iii) discussed the information with management and the sole director of the Issuer.

To the best of our knowledge, after inquiry of management and the sole director of the Issuer, neither the Issuer of the Securities, any 5% holder, nor our law firm is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

OTC Markets is entitled and authorized to rely on this letter in determining whether the Company has made adequate information publicly available within the meaning of Rule 144(c)(2) under the Securities Act. No person or entity other than OTC Markets is entitled to rely on this letter, but permission is granted to OTC Markets to publish this letter in the OTC Markets News Service for viewing by the public and regulators.

Very truly yours,

Lucosky Brookman LLP