LAW OFFICE OF TOD A. DITOMMASO

9461 Charleville Blvd., Suite 243
Beverly Hills, CA 90212
(323) 497-1418
todanthonyditommaso@earthlink.net

May 6, 2015

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

Re: Andes Gold Corporation (AGCZ)
Opinion Letter for the Period Ending December 31, 2014

Dear Ladies and Gentlemen:

I have been asked by Andes Gold Corporation (the "Issuer") to provide OTC Markets Group, Inc., a letter with respect to the information publicly disclosed by the Issuer and published in the OTC Markets News Service (OTC Pink Current Information). OTC Markets Group, Inc., is entitled to rely on this letter 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, as amended (the "Act"). I consent to having this letter posed by the Issuer, and to have it published, accompanying their disclosure in the OTC Markets News Service.

I am a U.S. resident and am licensed to practice law in the state of California. I am permitted to practice before the Securities and Exchange Commission (the "SEC") and am not prohibited from practicing before it. Neither my firm, nor I, are currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

Facts and Assumptions

In connection with rendering this opinion, I have investigated such matters and examined such corporate records and other documents and such questions of law, as I deemed necessary. In examining the documents, I have assumed the genuineness of signatures (both manual and conformed), the authenticity of documents submitted as originals, the conformity with originals of all documents furnished as copies and the correctness of facts set forth in such documents. Nothing came to my attention during the course of my investigation that led me to conclude that any such documents were not genuine or authentic or that the facts set forth therein were not true. Any opinion expressed herein relates only to the Issuer and its securities. This opinion should not be relied upon by any other person in connection with any other transaction.

Inquiry and Investigation

As to matters of fact upon which I have relied and obtained from officers and directors of the Issuer and other sources, I have believed such sources to be reliable. Based upon such investigation, to the best of my knowledge, neither the Issuer, its officers and directors, any holder of 5% nor more of the securities of the Issuer, nor counsel for the Issuer is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

In addition, I have viewed the information (the "Information") filed by the Issuer on www.otcmarkets.com, including, without limitation: (i) Disclosure Statement for the 12 Month Period Ended December 31, 2014, posted on March 31, 2015; (ii) Unaudited Financial Statements for the 12 Month Period Ended December 31, 2014, posted on March 31, 2015; (iii) Annual Report for the Period Ended December 31, 2013, posted on March 25, 2014; (iv) Unaudited Financial Statements for the Twelve Months Ended December 31, 2013, posted on March 25, 2014; (v) Annual Report for the Period Ended December 31, 2012, posted on March 12, 2013; (iv) Unaudited Financial Statements for the Twelve Months Ended December 31, 2012, posted on February 5, 2013; (vii) Quarterly Report for the Period Ended September 30, 2012, posted on November 5, 2012; (viii) Interim Financial Report for the Period Ended September 30, 2012 (Unaudited), posted on November 5, 2012; (ix) Quarterly Report for the Period Ended June 30, 2012, posted on August 14, 2012; (x) Interim Financial Report for the Period Ended June 30, 2012 (Unaudited), posted on August 14, 2012; (xi) Quarterly Report for the Period Ended March 31, 2012, posted on May 15, 2012; (xii) Interim Financial Report for the Period Ended March 31, 2012 (Unaudited), posted on May 15, 2012; (xiii) Annual Report for the Period Ended December 31, 2011, posted on March 30, 2012; and, (xiv) Unaudited Financial Statements for the Twelve Months Ended December 31, 2011, posted on March 30, 2012.

The person responsible for preparing the financial statements referenced in the disclosure is Robert Talbot, CEO, who was assisted by Dennis Ruggeri, Business Development Consultants, Inc., in the assembly and formatting of the financial statement for posting. Mr. Ruggeri has many years of experience in general bookkeeping and general accounting work, performing such services for many companies.

The Issuer's transfer agent is Standard Registrar and Transfer Company, Inc., 12528 South 1840 East, Draper, Utah, 84020 ("Standard"). Standard is registered with the SEC. I have confirmed that the number of shares of the Issuer issued and outstanding on December 31, 2014 is consistent with the corporate records of the Issuer. I have personally met with management and a majority of the directors of the Issuer. I have discussed the Information with management and a majority of the directors of the Issuer.

Conclusions

This 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 Company to publish a quotation of 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 in the OTC Markets News Service.

This letter is being delivered to you for your sole use and benefit and is not to be used, circulated, quoted or otherwise referred to or relied upon for any other purpose without express written consent except that OTC Markets Group, Inc., may publish the letter in the OTC Markets News Service for viewing by the public and regulators. It is understood that I express no opinion as to the applicability to or compliance with any state securities or blue-sky laws.

In addition, this letter is given as of the date set forth above and is restricted to the stated facts and circumstances presented to me and described herein, and that any other or different facts and circumstances might require a different letter by me, and I assume no, and hereby disclaim any, obligation to update or supplement this letter to reflect any facts or circumstances that may hereafter come to my attention or any changes in laws that may hereafter occur or which occurred prior to the date hereof, the occurrence of which I had no knowledge.

Very Truly Yours

Tod DiTommaso

Tod Anthony DiTommaso, Esq.