SICHENZIA ROSS FRIEDMAN FERENCE LLP

May 6, 2015

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

Re: Gold Mining USA Inc. (the "Issuer")

Ladies/Gentlemen:

We have been asked to provide you an opinion with respect to the information publicly disclosed by the Issuer and published through the OTC Disclosure and News Service. This opinion is solely for the information of OTC Markets Group Inc. ("OTC Markets Group") and the OTC Markets Group is entitled to rely on such 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 "Securities Act"). The undersigned grants OTC Markets Group full and complete permission and rights to publish this letter through the OTC Disclosure & News Service for viewing by the public and regulators.

The undersigned is a U.S. resident and was retained by the Issuer for the purpose of rendering this opinion and related matters. We currently serve as corporate and securities counsel for the Issuer. This opinion is based on our knowledge of the law and facts as of the date hereof. The undersigned has examined such corporate records and other documents and such questions of laws as deemed appropriate for the purposes of rendering this opinion.

The undersigned is permitted to practice law in the State of New York, is permitted to practice before the Securities and Exchange Commission ("SEC") and has never been barred from practice in any of the foregoing jurisdictions.

In connection with the opinion set forth below, we have examined such corporate records and documents including but not limited to the Issuer's Articles of Incorporation, By-Laws, minutes of meetings and actions of its Board of Directors and such other documents as we deemed relevant and necessary as a basis for the opinion hereinafter set forth. In such examination, we have assumed the genuineness of all signatures set forth on each document, 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 terms used in this opinion shall have the meaning ascribed to them in the documents relied upon in rendering our opinion.

In connection with the preparation of this opinion, we have reviewed (i) the Annual Report - Financial Statements for the year ended December 31, 2013, published on the OTC Disclosure and News Service on March 31 2014; (ii) the Annual Report for the year ended December 31, 2012 published on the OTC Disclosure and News Service on March 31, 2014; and (iii) Quarterly Report published on the OTC Disclosure and News Service on February 11, 2015.

The said Information (i) constitutes "adequate current public information" concerning the Securities of 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 (the "Exchange Act"), (iii) complies as to form with the OTC Markets Group's OTC Pink Disclosure Guidelines, which are located on the Internet at www.otcmarkets.com, and (iv) has been posted through the OTC Disclosure and News Service. Furthermore, after reasonable investigation we have no reason to believe that such information contained an untrue statement of a material fact or omitted to state a material fact in order to make the statements made, in light of the circumstances under which they were made, not misleading.

The financial statements contained in the Annual Report were prepared by Brian Jenkins, who has represented that he has over 27 years of professional experience and has provided full service accounting services to various companies. The financial statements have not been audited. We have had no role in preparing the financial statements and express no opinion as to the contents of the financial statements or the appropriateness of the accounting treatment.

The Company's transfer agent is Empire Stock Transfer Inc., which is registered with the SEC and we have reviewed a copy of the shareholder lists prepared by the transfer agent as of December 31, 2013 and September 30, 2014 to confirm that the number of outstanding shares set forth in the Information is correct.

The undersigned (i) held a skype teleconference on April 10, 2014 with the Issuer's management wherein the Company's management who participated on the call first provided the undersigned with a copy of their passport so that the undersigned was able to confirm the identity of the individuals, and a majority of its directors, (ii) held subsequent conference calls with a majority of the directors of the Issuer, (iii) reviewed the Information published by the Issuer on the OTC Disclosure and News Service, and (iv) discussed the Information with management and a majority of the directors of the Issuer. To the best of our knowledge, and after reasonable inquiry of the Issuer's management and directors, there is no officer, director, 5% holder, or counsel currently under formal investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

This opinion is solely for the information of the addressee hereof and the other parties specifically identified in the first paragraph hereof, and is not to be quoted in whole or in part or otherwise referred to, nor is it to be filed with any governmental agency or other person without our prior written consent. Other than the addressee hereof and such other parties, no one is entitled to rely on this opinion. This opinion is based on our knowledge of the law and facts as of the date hereof. We assume no duty to communicate with you with respect to any matter which comes to our attention hereafter.

Thank you for your consideration and attention.

Very truly yours,

Arthur S. Marcus, Esq.