LAW OFFICE OF TOD A. DITOMMASO

9461 Charleville Blvd., Suite 243
Beverly Hills, CA 90212
(310) 367-0918
todanthonyditommaso@earthlink.net

May 22, 2015

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

Re: EQ Labs, Inc. (EQLB)
Opinion Letter for the Period Ending December 31, 2014

Dear Ladies and Gentlemen:

I have been asked by EQ Labs, Inc. ("Issuer"), a Florida Corporation [a non-reporting company trading on the OTC Markets - OTC Pink Current Information] 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 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 and posted on www.otcmarkets.com, including, without limitation:

- Annual Report - Amended Disclosure - for the Annual period ended 12/31/14, posted on 05/22/15;
- Quarterly Report - Amended Unaudited Financials - for the Quarter ended 03/31/15, posted on 05/22/15;
- Quarterly Report - Amended Disclosure - for the Quarter ended 03/31/15, posted on 05/22/15;
- Quarterly Report - Disclosure updated - for the Quarter ended 03/31/15, posted on 05/18/15;
- Quarterly Report - Unaudited Financials - for the Quarter ended 03/31/15, posted on 05/18/15;
- Annual Report - Unaudited Financials - for the Annual period ended 12/31/14, posted on 02/11/15;
- Annual Report - Annual Disclosure - for the Annual period ended 12/31/14, posted on 02/11/15;
- Interim Financial Report - Disclosure - for the Quarter ended 09/30/14, posted on 01/11/15;
- Interim Financial Report - Unaudited Financials - for the Quarter ended 09/30/14, posted on 01/11/15;
- Semi-Annual Report - Disclosure - for the Quarter ended 06/30/14, posted on 09/17/14;
- Annual Report - Annual Disclosure - for the Annual period ended 12/31/13, posted on 09/17/14.

The person responsible for preparing the unaudited financial statements for the periods ended March 31, 2015 and December 31, 2014, is Lowell Holden. Since 1983, Mr. Holden has owned and operating his own consulting firm, which provides business consulting, accounting and other services to businesses. Mr. Holden also served in the capacity of CFO for several public companies. Mr. Holden has a broad range of business experience including managing, securing financing, structuring of transactions, and is experienced and knowledgeable in managing relationships with customers, financing institutions and stockholders. Mr. Holden also

has a background in assisting numerous public companies in fulfilling their financial auditing and SEC reporting requirements. Mr. Holden has a Bachelor's of Science degree from Iowa State University.

The Issuer's transfer agent is Pacific Stock Transfer Co., 4045 S. Spencer Street, Suite 403, Las Vegas, Nevada, 89119 ("Pacific Stock"). Pacific Stock is registered with the SEC. I have confirmed that the number of shares of the Issuer issued and outstanding (532,791,716 shares) as of 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 Anthony DiTommaso, Esq.