Brian F. Faulkner

A PROFESSIONAL LAW CORPORATION

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May 28, 2015

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

Re: PBS Holding, Inc. (PBHG)

Dear Sir/Madame:

I have been retained by PBS Holding, Inc., a Nevada corporation ("Company"), for the purpose of rendering this letter to OTC Markets Group Inc. ("OTC Markets") with respect to the information publicly disclosed by the Company and published in the OTC Disclosure & News Service. OTC Markets is entitled to rely on this letter in determining whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended ("Securities Act").

I hereby represent that I am a U.S. resident. I am licensed to practice law in the State of California and I am permitted to practice before the U.S. Securities and Exchange Commission ("SEC"); I have not been prohibited from practice before them. As such, I am permitted to opine on the federal laws of the United States. I have been retained by the Company for the purpose of rendering this letter and related matters solely for the purpose of reviewing the current information supplied by the Company; as such, I was not involved in the drafting of such current information.

In connection with rendering this opinion, I have investigated such corporate records and other documents, and such questions of law as counsel considered necessary or appropriate for purposes of rendering this letter. 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.

In addition to the previously reviewed documents as referenced in my Attorney Letters dated August 17, 2011, December 20, 2011, November 1, 2012, May 7, 2013, and April 14, 2014, I have also reviewed the following documents ("Information") in connection with the preparation of this letter:

Document	Date of Posting on OTC Disclosure & News Service
Annual Financial Statements – Years Ended December 31, 2014 and 2013	April 10, 2015
Annual Disclosure Statement – Year Ended December 31, 2014	April 10, 2015

Based on the examination and inquiry set forth above, I am of opinion that the Information: (a) constitutes "adequate current public information" concerning the common stock of the Company quoted on the OTC Markets ("Securities") and the Company itself, and "is available" within the meaning of Rule 144(c)(2) under the Securities Act; (b) includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934, as amended ("Exchange Act"); (c) 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 (d) has been posted through the OTC Disclosure & News Service.

The financial statements are not audited and were prepared by the Company under the guidance of Company chief financial officer, James S. Tassan. Mr. Tassan has many years of experience in assisting companies in the preparation of financial statements. These statements were then reviewed by management prior to filing.

The Company's transfer agent is Island Stock Transfer, Inc. ("Transfer Agent"). The Transfer Agent is registered with the SEC. I have confirmed the number of outstanding shares as set forth in this Information by reviewing the records of the Company and the Transfer Agent.

I have previously personally met with management and all of the directors of the Company, have reviewed the Information, as amended, published by the Company through OTC Disclosure & News Service, and have discussed the Information with management and all of the directors of the Company.

To my best knowledge, after inquiry of management and the directors of the Company, neither the Company, its officers and directors, any holder of 5% or more of the securities of the Company, nor this counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

This letter is being delivered to OTC Markets for its 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 has full and complete permission and rights to publish this letter through the OTC Disclosure & 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 laws and regulations. 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. 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.

Sincerely,



Brian F. Faulkner