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June 1, 2015

OTC Markets Group, Inc.
Attn: Issuer Services
304 Hudson Street Second Floor
New York, NY 10013

Re: Attorney Letter With Respect to Adequate Current Information for United Treatment Centers, Inc. Annual Report for Fiscal Year Ending December 31, 2014

Ladies and Gentlemen:

Please be advised that United Treatment Centers, Inc**.**, a Wyoming corporation (the "Company"), has retained Law Offices of Gary L. Blum (the "Firm") as Securities Counsel for the purpose of reviewing its Annual Report and Information Disclosure Statement for Fiscal Year ending December 31, 2014 pursuant to Rule 15c2-11(a)(5) (the "Annual Report") and related financial statements, rendering this Attorney Letter (the "Letter") and related securities matters.

In connection with the preparation of this Letter, we have reviewed the following documents (collectively, the "Information"):

> (i) United Treatment Centers, Inc. Annual Report and (Unaudited) Consolidated Financial Statements for years ended December 31, 2013 and December 31, 2012, containing Balance Sheets, Statements of Income, Statement of Stockholder's Equity, and Statements of Cash Flows (posted on the OTC Disclosure and News Service on April 1, 2014); (ii) United Treatment Centers, Inc. Quarterly Report and (Unaudited) Consolidated Financial Statements As of March 31, 2014 and containing Balance Sheets, Statements of Income, Statements of Cash Flows, Statements of Stockholders' Equity and Notes (posted on the Pink Sheets News Service May 21, 2014; and (iii) United Treatment Centers, Inc. Annual Report and (Unaudited) Consolidated Financial Statements As of December 31, 2014 and containing Balance Sheets, Statements of Operations, Statements of Cash Flows, Statements of Stockholders' Equity and Notes (posted on the Pink Sheets News Service February 17, 2015).

The Financial Statement documents referenced in items (i) through (vii) above are unaudited Financial Statements and were prepared by for United Treatment Centers, Inc. by its

management.

We have also examined (i) United Treatment Centers, Inc. Articles of Incorporation, as amended and By-laws, (ii) certain resolutions of the Board of Directors, (iii) United Treatment Centers, Inc. stockholder list; and (vi) have received confirmation from officers of the Company that none of the Company, any 5% holder, or officers of the Company is under investigation by any federal or state regulatory authority for any violation of federal or state securities laws. We have also made such examination of law and have examined originals or copies, certified or otherwise, of such corporate records and documents of the Company, such agreements, certificates of officers or representatives of the Company, and such other records, certificates, including certificates of public officials, and documents as we have deemed relevant and necessary as a basis for the opinions hereinafter expressed, all of which we believed to be reliable. In such examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals and the conformity with authentic original documents of all documents submitted to us as copies. As to any facts relevant to the opinions expressed below, we have relied upon certificates and written and/or oral representations of officers of the Company and public officials. We have not examined or reviewed any communication, instrument, agreement, document or other item or conducted any independent inquiry or investigation of any matter except as otherwise expressly set forth above.

In rendering the statements set forth in this Letter, we assume the following:

(a) the legal capacity of each natural person;

(b) the power and authority of each person other than the Company or person(s) acting on behalf of the Company to execute, deliver and perform each document executed and delivered and to do each other act done or to be done by such person;

(c) the authorization, execution and delivery by each person other than the Company or person(s) acting on behalf of the Company of each document executed and delivered or to be executed and delivered by such person;

(d) that there have been no undisclosed modifications of any provision of any document reviewed by us in connection with the rendering of the statements set forth in this Letter;

(e) the genuineness of each signature, the completeness of each document submitted to us, the authenticity of each document reviewed by us as an original, the conformity to the original of each document reviewed by us as a copy and the authenticity of the original of each document received by us as a copy;

(f) the truthfulness of each statement as to all factual matters otherwise not known to us to be untruthful contained in any document encompassed within the due diligence review undertaken by us;

(g) the accuracy on the date of this Letter as well as on the date stated in all governmental certifications of each statement as to each factual matter contained in such governmental

certifications;

(h) that with respect to the information reviewed and to the transactions referred to therein, there has been no mutual mistake of fact and there exists no fraud or duress.

The qualification of any statement with respect to the existence or absence of facts by the phrase "to our knowledge" or "known to us" means the actual knowledge of the attorneys at this firm involved with the review and negotiation of the information reviewed. We have not conducted an independent audit of the Company or its files.

We have personally met with management of the Company and a majority of the directors of the Company; and we have reviewed the information published by the Company on the OTC Disclosure and News Service and discussed the information with management and a majority of the directors of the Company.

The undersigned signatory is a United States resident and is admitted to practice in the State of California, and we do not express any opinion with respect to the applicable laws, or the effect or applicability of the laws, of any jurisdiction other than those of the State of California, the General Corporation Law of the State of California and the securities laws of the United States of America. We are permitted to practice before the United States Securities and Exchange Commission and have not been prohibited from practice thereunder. In particular, but without limitation, we do not express any opinion with respect to the Blue Sky or securities laws of any State or other jurisdiction (other than the federal securities laws of the United States of America).

Based upon and subject to the foregoing, we are of the opinion that:

1. In our opinion, the Information (i) constitutes "adequate current public information" concerning the Securities and the Company and "is available" within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended (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 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 Market Group, Inc. OTC Pink Basic Disclosure Guidelines, which are located on the Internet at www.otcmarkets.com, and (iv) has been posted through the OTC Disclosure and News Service.

2. To the best of our knowledge, and after inquiry of management and the directors of the Issuer, neither the Company, nor its officers, directors, 5% holders, or counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

3. The Company's Transfer Agent is ClearTrust, LLC, which is registered with the Securities and Exchange Commission as its appropriate regulatory authority. The number of outstanding shares set forth in the Information was confirmed by contacting ClearTrust, LLC directly.

This Letter is limited to the date hereof and we do not in any event undertake to advise you of any facts or circumstances occurring or coming to our attention subsequent to the date hereof.

This Letter may be relied upon by OTC Markets Group, Inc. in determining whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act, and may not be relied upon by any other person for any other reason. OTC Markets Group, Inc. has permission to publish this Letter for viewing in the OTC Disclosure and News Service.

Sincerely,

/s/ Gary L. Blum, Esq.
Gary L. Blum, Esq.

Law Offices of Gary L. Blum