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June 3, 2015

OTC Markets Group Inc.
304 Hudson Street, 2nd Floor
New York, NY 1001

Re: The NOW Corporation, trading symbol “NWPN" - Annual Report dated December 31, 2014; Quarterly Report dated June 30, 2014; Quarterly Report dated September 30, 2014; Quarterly Report dated March 31, 2015; Quarterly OTC Disclosure Report dated March 31,2014; Quarterly OTC Disclosure Report dated June 30,2014; Quarterly OTC Disclosure Report dated September 30,2014; Quarterly OTC Disclosure Report dated March 31,2015.

Ladies and Gentlemen:

This letter is written on behalf of my client The NOW Corporation, a Nevada corporation, (the “Company"). OTC Markets Group Inc. is entitled to rely on this letter in determining if the Company has made adequate public disclosure of current information within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended (the "Securities Act"). I am an attorney admitted to the bar of the State of Utah. I have not been prohibited from practice before the Securities and Exchange Commission. I act as outside securities counsel to the Company. One part of my duties is to insure that regular disclosure is made to the public pursuant to the Securities Act and related rules and regulations.

I have examined such current corporate records and other documents and questions of law as I consider necessary for the issuance of this letter. I have relied on information obtained from public officials, officers of the issuer and other sources. I represent that all such sources are believed to be reliable.

The financials were prepared by Don Meyers of Mesa, Arizona. Mr. Meyers is qualified to prepare the financial statements based on his long experience in accounting. Neither the June 30, 2014, quarterly financial statements, the September 30, 2014, quarterly financial statements, the December 31, 2013, annual financial statements, nor the March 31, 2015, quarterly financial

statements posted by the Company on the OTC Disclosure and News Service included an auditor's certification.

I have relied on the Annual Report (12/31/20l4), the Interim Report (6/30/2014), the Interim Report (9/30/2014), and the Interim Report (3/31/2015). All of these reports posted on the OTC Disclosure and News Service on June 3, 2015. I have also relied upon the Interim Financial Report - OTC Disclosure Report dated June 30,2014 and posted on the OTC Disclosure and News Service on June 3, 2015, as well as a revised Interim Financial Report - OTC Disclosure Report dated September 30,2014 and posted on the OTC Disclosure and News Service on June 3, 2015, as well as a revised Interim Financial Report - OTC Disclosure Report dated March 31,2015 and posted on the OTC Disclosure and News Service on June 3, 2015. This information constitutes (i) "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 Issuer to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934 (the "Exchange Act"), (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 through the OTC Disclosure and News Service. However, our opinion does not alleviate the professional responsibilities of brokers, dealers and investors to conduct their own due diligence.

In examining the foregoing documents, we have assumed the authenticity 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. We have also assumed all oral representations in connection with this matter to be accurate. Nothing came to our attention during the course of our investigation that led us to conclude that any of such documents were not genuine or authentic or that the facts set forth therein were not true.

The Issuer's transfer agent is Quick Silver Stock Transfer Co., 1980 Festival Plaza, Ste., 530 Las Vegas, NV, 89135. The transfer agent is registered with the Securities and Exchange Commission. The method used by us to confirm the number of outstanding shares was a review of other issuer's filings.

I have reviewed the information, as amended, published by the Company through the OTC Disclosure and News Service, met with the Company's management and a majority of the Board of Directors to discuss the information and quality assurance with respect to such information.

After personal consultation with the Company's management and a majority of the Board of Directors, I am satisfied that neither the Company, any individual officer or 5% shareholder, nor this law firm, is currently under investigation in any jurisdiction.

THE FOREGOING OPINIONS ARE SUBJECT TO THE FOLLOWING ASSUMPTIONS, EXCEPTIONS, LIMITATIONS AND QUALIFICATIONS.

The opinions expressed in this letter are rendered as of the date hereof and are based on our understandings and assumptions as to present facts, and on the application of applicable law as the same exists on the date hereof. I assume no obligation to update or supplement this opinion letter after the date hereof with respect to any facts or circumstances that may hereafter come to my attention, or to reflect any changes in the facts or law that may hereafter occur or take effect. I give OTC Markets Group Inc. permission to publish this letter in the OTC Disclosure and news Service for viewing by the public and regulators.

Very truly yours,



Gary L. Whiting,

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