James R. J. Scheltema, Esq.
Small Cap Development, Inc.
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June 8, 2015

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

Re: Our Client: Pershing Resources Company, Inc.

Matter: Letter with Respect to Adequate Current Information & Disclosure

Ladies and Gentlemen:

In our capacity as special counsel to Pershing Resources Company, Inc., ("Issuer") we have requested to provide certain information and assurances in connection with Issuer's posting of the issuer's Annual Financial Report on a website or websites maintained, administered or controlled by the OTC Markets Group, Inc. ("OTC") on February 9 and on February 11, 2015. Further, the Issuer prepared and on February 11, 2015 posted the OTC required Disclosures. The financial reports were reposted to include Footnotes to the Financial Statements on June 6, 2015.

This letter (the "Letter") is provided to OTC with respect to adequate current information in regard to the securities issued by the Issuer (the "Securities"). We have acted as legal counsel to Issuer in connection with review of the posting of the information on the OTC News Service (www.otcmarkets.com). Our client is not requesting this Letter for the purpose of currently issuing securities, and seeks to make additional information available to the public with this Letter.

Pursuant to the requirement established by OTC, we hereby confirm the following, specifically subject to the following limitations, exceptions, qualifications, and assumptions:

1. OTC is entitled to rely on this letter in determining whether the Issuer has made current information publicly available within the meaning of Rule 11(c)(2) of the Securities Act of 1933 (the "Act").

2. The undersigned is a United States resident and has been retained by Issuer for the purpose of rendering this letter and all matters address herein. This law firm serves as special outside counsel to Issuer. The undersigned is not and has not ever been a member of the Board of Directors of Issuer.

3. We have made such legal and factual examinations and inquiries as we have deemed advisable or necessary for the purpose of rendering this letter. In addition, we have examined, among other things, originals or copies of such corporate records and documents of Issuer, certificates of public officials, and such other documents and questions of law that we considered necessary, advisable, or appropriate for the purpose of rendering this letter.

4. The undersigned is a member of the Bar of the State of both Maryland and the District of Columbia. We express no opinion as to the laws of any jurisdiction other than corporate laws of the State of Maryland and the District of Columbia; laws of the State of Nevada only where specifically referenced or where there is an issue related to conducting business in the State of Nevada; and the federal laws of the United States of America. We express no opinion with respect to the effect or application of any other laws. Special rulings of authorities administering any of such laws of opinions of other counsel have not been sought or obtained by us in connection with rendering this letter.

5. The undersigned is permitted to practice before the Securities and Exchange Commission (the "SEC") and has not been prohibited from practice thereunder.

6. In conducting our examination in connection with the delivery of this Letter, as to matters of fact we have relied upon information obtained from public's officials, officers of Issuer, and other sources, we confirm that all such sources were believed to be reliable. We further assumed without investigation (i) the genuineness of all signatures on original documents; (ii) the authenticity and completeness of all documents submitted to use as originals; (iii) the conformity to original documents of all documents submitted to us as copies; (iv) the legal capacity of all natural personas executing any documents; (v) the due authorization, execution, and delivery of all documents on all parties other than Issuer; and, (vi) the truth, accuracy and completeness of the Information, factual matters, representations, and warranties contained in the information we received from public officials, officers of Issuer, and other sources.

7. The following documents have been reviewed by the undersigned in connection with the delivery of this letter (the "information"). The applicable date for this letter is deemed to be December 31, 2014.[1] Except in instances of confidentiality or for items and issues of a proprietary nature, the information reviewed is publicly available through the OTC News Service with the date each respective document was posted on the OTC News Service noted below. This list does not include documents that are the subject of letters covering prior periods. Additional documents reviewed by the undersigned that may or may not be publicly available through the OTC News Services are listed as well. The information referenced is as follows:

[1] Because of the nature of the comparative financial reports posted, financial information for the year ending December 31, 2013 is also included.

Publish Date	Report Title	Period End Date	Status
June 6, 2015	Annual Report with Footnotes to the Financial Statements	Dec 31, 2014	Active
Feb 11, 2015	Supplemental Information - OTC Disclosure	Dec 31, 2014	Active
Feb 11, 2015	Annual Report - Pershing Resources Company Financial Statement 2013-2014	Dec 31, 2014	Active
Feb 11, 2015	Annual Report - 2013-2014 Financial Statement	Dec 31, 2014	Active
Feb 9, 2015	Annual Report	Dec 31, 2014	Active

8. To our knowledge, the Information as of the date covered by Issuer's various disclosure and filings: (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 Issuer to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934 (the "Exchange Act") with the exception of financial statements for the Issuer for the two preceding fiscal years; (iii) complies as to form with the OTC Guidelines for Providing Adequate Current Information (v. 10.1, dated January 31, 2012); and, (iv) has been posted in the OTC News Service.

9. With regard to the Financial Statements contained in and constituting part of the information:

   (a) The persons responsible for the preparation for the Financial Statement were Stephen D. Plumb, President & Treasurer and Stephen V. Savran, each of whom can be located at the company headquarters. Mr. Plumb is particularly suited to prepare financial statements, being a licensed certified public accountant as well as an attorney.
   (b) The Financials are not audited at this time.
   (c) The Issuer has no listed accounting provider.

10. With regard to Issuer's transfer agent:

   (a) Issuer's transferred agent is Action Stock Transfer Corporation, 2469 E. Fort Union Blvd., Suite 214, Salt Lake City, UT 84121.
   (b) Issuer's transfer agent is registered with the SEC.

(c) In confirming the number of outstanding shares set forth in the Information, the undersigned relied upon data provided directly by the Issuer's transfer agent with respect to shareholders of record and total shares issued as stated in the posted information described in Paragraph 7, *above.*

11. The undersigned hereby confirms that the undersigned has undertaken of the following in connection with the delivery of this Letter: (i) personally met the management and directors of the Issuer; (ii) reviewed the Information, as amended, published by the Issuer on the OTC News Service; and, (iii) discussed the Information with Management and a majority of the directors of the Issuer.

12. To the best knowledge of the undersigned, after inquiry of management and the directors of the Issuer, as of the date covered by the Initial Disclosure Statement neither (i) the Issuer of the Securities; (ii) any five percent (5%) holder; nor, (iii) counsel to the Issuer was under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

13. This opinion is rendered solely to OTC for its benefit as of the date of this Letter, though it applies to all facts and circumstances as of December 31, 2014. As such, it may not be relied upon by any other person without our prior written consent, and may not be used for any other purpose. However, OTC is granted full and complete permission and right to publish a copy of this letter in the OTC news Service for viewing by the public and regulators.

14. The following is a list, and a pertinent information for each respective person, of each (i) executive officer, directors, general partner, and other control person of the Issuer; and, (ii) promoter, finder, consultant, or any other advisor of the Issuer that assisted, prepared, or provided information with respect to the Issuer's disclosure or who received securities as consideration for services rendered to the Issuer:

    Stephen D. Plumb, JD, CPA operated his own firm for nearly 25 years. He earned his degree in Accounting from Michigan State University and his Law degree from the Thomas M. Cooley Law School. Steve has been involved with accounting and tax preparation, planning and consulting for small to medium sized businesses throughout his career. He also has expertise in entity formation and structuring.

15. The undersigned hereby confirms that he has made specific inquiry of (i) each of these persons listed in Paragraph 14, above; (ii) persons engaged in promotional activities regarding the issuer; and, (iii) persons owning more than ten percent (10%) of the Securities (collectively, the "Insiders"), and based upon such inquiries and other information available to the undersigned, confirms that the client is not requesting this letter for the purpose of currently issuing securities and seeks to make additional information available to the public with this Letter. Further, based upon such inquiries and other information available to the undersigned, any sales of Securities by Insiders within the twelve-month period prior to this letter have been made in compliance with

Rule 144, including, without limitation, any required filings of Form 144, and nothing has come to the attention of the undersigned indication that any of the Insiders is in possession of any material non-public information regarding the Issuer or Securities that would prohibit any of them from buying or selling Securities at the time this letter has been composed and executed under Rules 10b-5 or 10b5-1 under the Exchange Act.

As used in this Letter, the expression "to our knowledge" refers to the current actual knowledge of the attorneys of this firm who have worked on matter for Issuer (whether or not solely in connection with the delivery of this Letter or the preparation of the Information), and without any independent investigation of any underlying facts or situations. This Letter is expressly limited to the matter expressly stated herein and no other opinions are implied by, or are to be inferred from, this letter. Without limiting the prior sentence, we express no opinion as to any documents or matters except the Information as provided for herein. This Letter is further limited to questions arising under the law of the State of Nevada (where identified), and the federal laws of the United States of America (where identified). Accordingly, we express no opinion as to matters governed by the law of any other jurisdiction. This letter is based upon the law in effect on the date hereof, and we assume no obligation to revise or supplement it should such a law be changed by the legislative action, judicial decision, or otherwise. We further disclaim any obligation to update this Letter or to advise OTC or anyone else of facts, circumstances, events, or developments which hereafter may be brought to our attention and which may alter, affect, or modify this Letter.

On behalf of the Issuer, we appreciate your assistance. Please feel free to contact the undersigned should you have any comments or question s in regard to the information or any of the matters addressed herein.

Sincerely,

James R. J. Scheltema, Esq.