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June 16, 2015

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

Re: BioNitrogen Holdings Corporation, a New Jersey Corporation (the "Issuer") and its securities (the "Securities).

Gentlemen/Ladies:

Please be advised that:

1. OTC Markets Group, Inc. is entitled to rely on this letter ("Letter") to determine whether the Issuer has made current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933, as amended ("Securities Act").
2. I am a United States resident and have been retained by the Issuer solely for the purpose of rendering this letter and related matters.
3. I have examined such corporate records, other documents, information and such questions of law as I considered necessary or appropriate for rendering this letter.
4. I am authorized to practice law in the State of Florida. This letter applies to the United States of America and all jurisdictions thereunder. This Letter is not in reliance upon the work of any other counsel.
5. I am permitted to practice before the United States Securities and Exchange Commission ("SEC") and have not been prohibited from practicing thereunder.
6. As to matters of fact, I have relied on information from public officials, the Issuer's officers and all such sources are believed to be reliable.
7. In my examination, I have assumed the genuineness of all signatures on all documents, the legal capacity of natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as photostatic copies and authenticity of the originals of the foregoing documents.
8. I have reviewed the following documents pertaining to the Issuer and its Securities in connection with the preparation of the Letter, which

are publicly available and posted with the OTC Disclosure and News Service as of December 31, 2014: (a) Unaudited Consolidated Balance Sheet for the years ended December 31, 2014 and 2013; (b) Unaudited Consolidated Statement of Operations for the 12 months ended December 31, 2014 and 2013; (c) Unaudited Consolidated Statements of Stockholders' Equity (Deficit) - Balance at December 31, 2014; (s) Unaudited Statement of Cash Flows for the years ended December 31, 2014 and December 31, 2013; and (f) completed information pertaining to the Issuer with respect to OTC Pink Disclosure Guidelines.

9. The information in 8 above (i) constitutes "adequate current public information" (the "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, as amended, (iii) complies as to form with the OTC Markets Group's OTC Pink Disclosure Guidelines, which are located on the Internet at www.otcmarkets.com, and (iv) has been posted through the OTC Disclosure and News Service.

10. The person responsible for the preparation of the unaudited financial statements is James Clavijo who is located at 1919 Van Buren Street, #403, Hollywood, Florida 33020. James Clavijo is qualified to prepare the Issuer's financial statements because he: (a) received a Masters Degree in Accounting from Florida International University in 1999 and a Bachelors Degree from University of Nebraska in Accounting in 1991; (c) has been licensed as a Certified Public Accountant in Florida since September of 2000; and (c) engaged in accounting as a profession since 1991 and has over 24 years of experience preparing financial statements in accordance with GAAP.

11. The Issuer's transfer agent is Olde Mommouth Transfer, which is registered as a transfer agent with the SEC and is located at 200 Memorial Parkway, Atlantic Highlands, New Jersey 07716. I have confirmed the number of outstanding common stock shares issued and outstanding as of December 31, 2014 (406,633,517) by reviewing records obtained from Olde Mommouth Transfer, the Issuer's transfer agent.

12. I have: (i) personally met with the Issuer's Chief Executive Officer/Chairman of the Board, Carlos A. Contreras who is the Issuer's Chief Executive Office/Director and a majority of the Issuer's Board of Directors; (ii) reviewed the Information published by the Issuer through the OTC Disclosure and News Service; and (iii) discussed the Information with the Issuer's sole Officer/Director that constitute the Issuer's management, Carlos A. Contreras and a majority of the members of the Issuer's Board of Directors.

13. To the best of my knowledge, and after inquiring of the Issuer's Chief Executive Officer/Chairman of the Board and receiving written

verification from the Issuer's Chief Executive Officer and reviewing/examining the filings with the OTC Disclosure and News Service, neither the Issuer, its Officers/Directors, or over 5% shareholder (with the exception of the matter discussed in this Item 13 below pertaining to the Company's prior Chief Financial Officer/Director to the extent that such matter was reported to the Securities and Exchange Commission) nor counsel is under investigation by any federal or state regulatory authority for any violation of any violation of federal or state securities laws. On May 20, 2015, the Issuer filed a Form 8-K, as follows regarding our former Chief Financial Officer/Director:

> **"Section 8 – Other Events**
> **Item 8.01 Other Events.**
> BioNitrogen Holdings Corp. is referred to herein as "we", "our" or "us." On September 9, 2014, our then President/Chief Financial Officer, Bryan B. Kornegay, Jr. ("Kornegay"), was criminally charged by the Office of State Attorney for the 10th Judicial District of Florida with grand theft in excess of $100,000. Following the publication of those charges, on or about September 19, 2014, Kornegay took a leave of absence from his positions as our President/Chief Financial Officer. The leave of absence was approved by our Board of Directors. The criminal matter was ultimately dismissed. In January 2015, we engaged legal counsel to conduct an internal investigation of Kornegay's handling and issuance of our securities, funds paid by investors, bank accounts into which the investor funds were deposited and related transactions. On March 23, 2015 and April 8, 2015, our legal counsel presented preliminary findings of the internal investigation to our Board of Directors, including Kornegay. In response to these preliminary findings, which included allegations of misconduct by Kornegay, Kornegay resigned from our Board of Directors effective April 10, 2015. Thereafter, we continued (and continue to this date) to conduct an internal investigation of damages that we have suffered from Kornegay's misconduct. We made a preliminary report of our internal investigation's findings to the United States Securities and Exchange Commission and we will cooperate with federal regulators to identify potential violations of the federal securities laws and to recover identifiable losses that we have suffered."

Kornegay is no longer affiliated with the Issuer and has no management responsibilities with the Company; however, he is an over 5% shareholder of the Issuer.

14. This letter is given solely to OTC Markets Group, Inc. and may not be released to or relied upon by, nor is it intended to benefit, any other person without my prior written consent. OTC Markets Group has full and

complete permission to publish the Letter through the OTC Disclosure and News Service for viewing by the public and regulators.

Sincerely Yours,

Frederick M. Lehrer, Esq.
Attorney and Counselor at Law