

J.M. Walker & Associates
Attorneys At Law
7841 South Garfield Way
Centennial, CO 80122
jmwlr85@gmail.com

303-850-7637 telephone

303-482-2731 facsimile

October 30, 2015

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

Re: Letter with Respect to Adequate Current Information for
Dragon Polymers, Inc. dba Hitec Corp.

Dear Sir or Madam:

The undersigned is writing this letter in connection with the information publicly disclosed by the Issuer and published in the OTC Disclosure and News Service. OTC Markets Group, Inc. ("OTC Markets Group") is entitled to rely on this letter in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144c(2) under the Securities Act of 1933 (the "Securities Act").

The undersigned is a U.S. resident and has been retained by the Issuer for the purposes of rendering this letter and related matters. The undersigned serves as the Issuer's special counsel. The undersigned is authorized to practice law in the State of Colorado. The jurisdictions covered by this letter are limited to the laws of the State of Colorado and the laws of the United States and the undersigned does not express any opinion concerning any other law. The undersigned is permitted to practice before the Securities and Exchange Commission ("SEC") and has not been prohibited from practice thereunder.

The undersigned has examined such corporate records and other documents and such questions of law as the undersigned considered necessary or appropriate for purposes of rendering this letter. The undersigned has assumed that (i) all information contained in all documents reviewed by the undersigned is true and correct; (ii) all signatures on all documents reviewed by the undersigned are genuine; (iii) all documents submitted to the undersigned as originals are true and complete; (iv) all documents submitted to the undersigned as copies are true and complete copies of the originals thereof; and (v) each natural person signing any document reviewed by the undersigned had the legal capacity to do so. As to matters of fact, the undersigned has relied on information obtained from public officials, officers of the Issuer, and other sources that the undersigned believed to be reliable sources.

The documents containing the information concerning the Issuer and the securities that is publicly available and the undersigned has reviewed in connection with the preparation of this letter (the “Information”) and the dates that such documents were posted in the OTC Disclosure and News Service are the following:

- (a) OTC Pinks Basic Disclosure - Period End Date August 31, 2015 posted October 30, 2015
- (b) Annual Report –financial statements (restated) for the years ended November 30, 2014 and 2013 - Period End Date November 30, 2014 posted October 23, 2015.

The undersigned has (i) personally met with management and a majority of the directors of the Issuer; (ii) reviewed the Information, as amended, published by the Issuer on the OTC Disclosure News Service; and (iii) discussed the Information with management and a majority of the directors of the Issuer.

It is the opinion of the undersigned that the Information (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 the Securities Exchange Act of 1934 (the “Exchange Act”); (iii) complies as to form with the OTC Markets Group Guidelines for Providing Adequate Current Information; (iv) has been posted in the OTC Disclosure News Service.

The person responsible for the preparation of the financial statements contained in the Annual Report is Ankit Jain CPA. Mr. Jain has years of experience providing accounting services to operating companies. The financial statements as of November 30, 2014 are without audit.

The Issuer’s transfer agent is Corporate Stock Transfer. Corporate Stock Transfer is registered as a transfer agent with the SEC. To confirm the number of outstanding shares set forth in the Information, the undersigned relied on information provided to the undersigned by Corporate Stock Transfer, including stock ledgers, position reports, and verbal communications. In addition, the undersigned relied on information provided by the Issuer, including subscription and other agreements and corporation resolutions.

To the best of the undersigned’s knowledge, after inquiry of management and the directors of the Issuer, neither the Issuer, any 5% holder, nor the undersigned is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

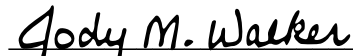
This letter is rendered solely for use by OTC Markets Group for the exclusive purpose of determining whether the Issuer has made adequate current information publicly available.

This letter may not be relied upon by any party other than OTC Markets Group for any reason whatsoever.

The undersigned hereby grants OTC Markets Group full and complete permission and rights to publish this letter in the OTC Disclosure News Service for viewing by the public and regulators.

Very truly yours,

J.M. Walker & Associates



Jody M. Walker, Attorney At Law