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January 11, 2016

OTC Markets Group, Inc.
304 Hudson Street, 3rd Floor
New York, NY 10013

RE: Turner Valley Oil & Gas, Inc. ("TVOG") ("the Issuer")

Dear Sir or Madam:

I represent Turner Valley Oil & Gas, Inc. (Symbol: TVOG), a Nevada corporation (the "Issuer") as its legal counsel. My client has requested that I render a legal opinion as to whether there is adequate current information available on the OTC Disclosure and News Service for the Issuer and related matters relative to its Annual Report for the year ended December 31, 2014. I am not a employee of the Issuer.

This letter is meant to apply to the laws of the United States. I am a resident of the United States and licensed to practice in the state courts of Oregon and Washington and am also admitted to practice in the U.S. District Court for the District of Oregon and in the U.S. Tax Court. I am also permitted to practice before the Securities and Exchange Commission ("SEC"), and have not been prohibited from practice thereunder.

I have examined the corporate records, documents and such questions of law that I consider necessary or appropriate for purposes of rendering this Opinion Letter. In my review I have met with the Board of Directors and management of the Issuer and have relied upon the representations of management and officers whom I believe to be reliable sources. I have also reviewed the Issuer's corporate records including the following:

- Certificate of Incorporation, as amended
- Bylaws
- financial Statements for the prior fiscal year and fiscal year to date

In my review I have relied upon the representations of management and officers of the Issuer and on publicly available information regarding the Issuer. I have also reviewed the following disclosure information and financial statements for Turner Valley Oil & Gas, Inc.:

- Annual Report for the year ended December 31, 2012, (posted June 1, 2014)

- Annual Report for the year ended December 31, 2013, (posted June 1, 2014)
- Quarterly report for the first quarter, 2014 (posted June 1, 2014)
- Quarterly report for the second quarter, 2014 (posted October 1, 2015)
- Quarterly report for the third quarter, 2014 (posted December 18, 2015)
- Annual Report for the year ended December 31, 2014 (posted December 18, 2015)

I have spoken with management and all of the information I requested as a basis for this opinion has been provided to me and I believe the sources of information reviewed are reliable. In addition, I have reviewed the definition of current information set forth in SEC Rule 144(c)(2) under the Act ("Other Public Information") as well as the relevant provisions of Rule 15c2-11 of the Securities Exchange Act of 1934 (the "Exchange Act"), and the OTC Markets Group's Guidelines for Providing Adequate Current Information. In my opinion, the information provided:

(A) constitutes "adequate public information" concerning the Securities and the Issuer and "is available" within the meaning of Rule 144(c)(2) of the Act;

(B) 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 Exchange Act;

(C) complies as to form with the OTC Markets Group's Guidelines for Providing Adequate Current Information, which is located at:

www.otcmarkets.com

and

(D) has been posted through the OTC Disclosure and News Service.

The financial statements for the Issuer are the responsibility of Stephen Helm, CEO, 3270 Sul Ross Street, Houston, Texas 77098, who prepared them. These financial statements have not been audited or presented as such.

The transfer agent for the Issuer is Madison Stock Transfer, Inc., 1688 East 16th Street, Brooklyn, New York 11229. The transfer agent is registered with the SEC. I have requested and obtained a copy of the shareholders' list provided to me by management and have confirmed that the number of shares issued is consistent with the corporate records of the Issuer. I have reviewed the disclosure documents currently published on otcmarkets.com for this Issuer, and have personally reviewed the information, as amended, published by the Issuer on OTC Markets News Service, and have discussed the information with management.

I have confirmed with management that management is not aware of any investigation of the Issuer or of any beneficial owner, officer, director or legal counsel of the Issuer by any federal or state regulatory authority, including the SEC. After a review of documents as

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set forth above, and consultation with management, it is my opinion that the information presently being provided by the Issuer to OTC Markets Disclosure and News Service in the Financial Reports and Disclosure Information constitutes adequate current public information concerning the Issuer within the meaning of Rule 144(c)(2) of the Act.

OTC Markets, Inc., is entitled and authorized to rely upon this letter in determining whether the Issuer has made adequate information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933. No person other than OTC Markets, Inc., is entitled to rely on this letter, but full permission is granted to OTC Markets, Inc., to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators.

Sincerely,



Vic Devlaeminck
Attorney for Turner Valley Oil & Gas, Inc.
VD/wp