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February 25, 2016

OTC Markets, Inc. ("OTC Markets")
304 Hudson Street, 2nd Floor
New York, NY 10013

Re: Sky 440, Inc. (SKYF)

Gentlemen (Ladies):

I have been retained as special securities counsel by Sky 440, Inc. (SKYF), a Nevada corporation (the "Issuer"), for the purpose of rendering this letter to you with respect to the information publicly disclosed by the Issuer to you and published in the OTC Disclosure & News Service. OTC Markets is entitled to rely on this letter in determining whether the Issuer has made adequate current information publicly available regarding the Issuer and the common stock of the Issuer (the "Securities") within the meaning of Rule 144(c)(2) promulgated under the Securities Act of 1933, as amended (the "Securities Act"). I hereby consent to having this letter posted by the Issuer, and to have it published, accompanying their disclosure in the OTC Disclosure & News Service and posted at www.otcmarkets.com.

I hereby represent that I am a U.S. resident and that I am licensed to practice law in the United States in the Commonwealth of Pennsylvania. I am permitted to practice before the Securities and Exchange Commission (the "Commission") and I have not been prohibited from practice before the Commission. In addition, I hereby represent that neither I, nor my firm, is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

In preparing this letter, I have examined such corporate records and other documents of the Issuer and such questions of law as I considered necessary or appropriate for the purposes of rendering this letter, including, but not limited to, the following documents uploaded by the Issuer to the OTC Disclosure & News Service: (a) Annual Report-Issuer Disclosure Statement for the years ended December 31, 2015 and December 31, 2014, dated February 22, 2016 and uploaded February 22, 2016, containing the Issuer's unaudited financial statements with notes for the years ended December 31, 2015 and December 31, 2014; (b) the Issuer's Articles of Incorporation, as amended from time to time in the period from inception on August 22, 1997 to the present, uploaded on February 21, 2009 as part of Exhibit 2 to the Issuer's Annual Company Information and as uploaded on February 22, 2016 as Exhibit A to the Issuer's Annual Company Information Updated Filing; (c) the Issuer's By-laws, uploaded on February 21, 2009 as part of Exhibit 3 to the Issuer's Annual Company Information (collectively, the "Issuer Disclosure"). As to matters of fact in this letter, I have relied upon information from

public officials, the sole officer of the Issuer and other sources, which sources I believed to be reliable.

In issuing this letter, I represent as follows:

1. That the Issuer Disclosure posted on the OTC Disclosure & News Service and publicly available with regard to the Issuer (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"), (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 on the OTC Disclosure & News Service.

2. That the financial statements of the Issuer contained in the Issuer Disclosure are not audited and were prepared by Now CFO, an accounting and business consulting firm in Newport Beach, California engaged by the Issuer to assist in the preparation of the financial statements included in the Issuer Disclosure. NOW CFO provides emerging, small, and mid-market businesses with experienced management, outsourced CFO/Controller, expert consultation and advisement, training, accounting support and financial reporting services. NOW CFO is a regional firm with 8 offices nationwide.

3. That the Issuer's transfer agent that is registered with the Commission is First American Transfer Company, 4747 N. 7th Street, Suite 170, Phoenix, Arizona 85014 and that I confirmed with them the number of shares outstanding as set forth in the Issuer's financial statements, based on First American Transfer Company's written report.

4. That I have (i) personally met with management and the sole director of the Issuer, (ii) reviewed the Issuer Disclosure published by the Issuer through the OTC Disclosure & News Service and (iii) discussed the Issuer Disclosure with management and the sole Director of the Issuer.

5. That to the best of my knowledge, after inquiry of management and the sole Director of the Issuer, that neither the Issuer, nor any of its officers and/or directors, or any 5% shareholder or counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

6. The Issuer's officer and sole Director who received securities of the Issuer in consideration for acting as officer or Director is as follows:

Name	Position	Common Stock	Preferred Class A	Preferred Class B
Robert P. Atwell	President, CEO, and sole Director	25,372,441	6,800,000	5,100,000

The business address of the officer and sole Director listed above is in care of the Issuer at 300 Spectrum Center Drive, Suite 400, Irvine, California 92618.

All of the securities of the Issuer listed above held by the officer and sole Director are restricted securities and certificates representing those securities contain a restricted legend. Note that there is no market for the Issuer's Preferred Class A or Preferred Class B shares. The listed officer and Director received the shares of Preferred Class A and Preferred Class B in lieu of cash compensation owed to such officer and sole Director and in consideration of his acting as officer and sole Director of the Issuer.

The Issuer has not engaged any promotion or investor relations firms, as disclosed in the Issuer Disclosure. None of the professionals or advisors to the Issuer disclosed in the Issuer Disclosure has received any securities of the Issuer as consideration for providing such services.

I have confirmed with the Issuer and the Transfer Agent that, except for the sole officer and sole Director, as disclosed in the Issuer Disclosure, no other person or group owns or controls 10% or more of the Issuer's Common Stock, Preferred Class A or Preferred Class B. Upon inquiry of the Issuer, it does not appear that the sole officer and sole Director of the Issuer has made any sales of the Issuer's securities under Rule 144.

No promoter, finder, consultant or other advisor of the Issuer has received any class of the Issuer's securities as consideration for any services rendered to the Issuer during the period covered by the Issuer Disclosure.

This letter is being delivered to you for your sole use and benefit and is not to be used, circulated, quoted or otherwise referred to or relied upon for any other purpose without express written consent. It is understood that I express no opinion as to the applicability to or compliance with any state securities or blue-sky laws. The matters discussed in this letter are limited to the federal securities laws of the United States. In addition, this letter is written as of the date set forth above and is restricted to the stated facts and circumstances presented to me and described herein, and that any other or different facts and circumstances might require a different conclusion by me, and I assume no, and hereby disclaim any, obligation to update or supplement this letter to reflect any facts or circumstances that may hereafter come to my attention or any changes in laws that may hereafter occur or which occurred prior to the date hereof, the occurrence of which I had no knowledge.

Very truly yours,

/s/ Christopher P. Flannery
CHRISTOPHER P. FLANNERY