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March 3, 2016

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

Re: Sidney Resources Corporation, an Idaho corporation (the "Company" or "Issuer").

Subj.: Letter with Respect to Adequate Current Information for the Issuer, Annual Report for the Period Ended December 31, 2015.

Dear Ladies and Gentlemen:

I write to provide the OTC Markets Group Inc. with an opinion with respect to the Company. OTC Markets Group Inc. is entitled to rely on such opinion in determining whether to permit quotations in the Issuer's securities (the "Securities") in the OTC Markets Group Inc. quotation venue and in deciding whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended (the "Securities Act"). I also confirm that I am a U.S. resident and that I have been retained by the Issuer solely for the purpose of reviewing the current information supplied by the Issuer.

I have examined such corporate records, e.g. Certificate of Incorporation, Bylaws, corporate minutes and other documents and such questions of law as I have considered necessary or appropriate for purposes of rendering this letter. I am authorized to practice law in the State of Ohio. I am permitted to practice before the Securities and Exchange Commission (the "Commission") and have not been prohibited from practice thereunder.

On the 3rd day of March, 2016, the Issuer posted on the OTC Disclosure and News Service its Annual Report for the Period Ended December 31, 2015., prepared in accordance with Rule 15c2-11(a)(5) promulgated under the Securities and Exchange Act of 1934 (the "Exchange Act"). I have reviewed all such documents (the "Information") in connection with the preparation of this letter and find them to be suitable for public disclosure.

It is my belief 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 Rule 15c2-11 under the Exchange Act, (iii) complies as to form with the OTC Markets Group Inc. 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 and News Service.

The opinion and conclusions herein are based upon documentation and facts made available to me by the Company and are based on the accuracy of those documents and facts. The documentation that was provided to me was believed to be true and reliable in its contents. The following information was posted to the OTC Disclosure and News Service on February 19, 2016 and March 3, 2016:

1. Annual Report period ended December 31, 2015.

2. Balance Sheet as of December 31, 2015 and December 31, 2014 (Unaudited).

3. Income Statements for the years ended December 31, 2015 and 2014 (Unaudited).

4. Statement of Cash Flows for the years ended December 31, 2015 and 2014 (Unaudited).

5. Statement of Shareholders' Equity for the years ended December 31, 2015 and 2014 (Unaudited).

6. Notes to Financial Statements (Unaudited).

In the event that the facts and information in all such documents are determined not to be true, this opinion shall be null and void. I have personally met with and discussed the above documentation with management of the Issuer and with a majority of the Board of Directors.

The party responsible for preparation of the financial statements of the Issuer is:

Wm. Thomas Baker, P.A.
Certified Public Accountant
8245 Cornerstone
Hayden, ID 83835
Phone: 208.762.9737
Fax: 208.762.9438

The Fiscal Year End for the corporation is December 31.

The Transfer Agent for the Issuer is:

OTC Stock Transfer, Inc.
6364 South Highland Drive, Suite 201
Salt Lake City, Utah 84121
Phone: 801.272.7272
Fax: 801.208.1984

The transfer agent is listed with the Commission and also has Depository Trust Corporation approval.

As of December 31, 2015 there were 106,116,830 shares of Common Stock issued and outstanding of the Issuer. The Transfer Agent was the source of confirmation of the common shares outstanding of the Issuer.

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

The OTC Markets Group Inc. is entitled to rely on the opinion set forth hereinabove when determining whether to permit quotations in the Issuer's Securities in the OTC Markets Group Inc. quotation venue and the OTC Markets Group Inc. is hereby granted permission to post this letter on the OTC Disclosure and News Service for viewing by the public and regulators. However, this letter and the opinions set forth herein may not be quoted in whole or in part, relied upon by any other person or entity, filed with any government agency or otherwise referred to or utilized for any other purpose, without, in each instance, my prior written consent.

Respectfully submitted,



**Morgan E. Petitti, Esq.**