IAN HORN & ASSOCIATES
P.O. Box 691
Brandon, Florida 33509-0691

April 3, 2016

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

NUTECH ENERGY RESOURCES, INC. (FORMERLY KNOWN AS ECOEMISSIONS SOLUTIONS, INC) AMENDED INITIAL INFORMATION AND DISCLOSURE STATEMENT DATED November 30,2015 AND POSTED ON March 1, 2016

Ladies and Gentlemen:

You are entitled to rely on this letter in determining whether NuTech Energy Resources, Inc., *("Company")* has made adequate current information publicly available within the meaning of Rule 144c(2) under the Securities Act of 1933 *("Securities Act")* and has been modified in accordance to state the following:

The undersigned is a resident of the United States. Our office has been engaged by the Company to be its special securities counsel. Our services include preparing or reviewing disclosure information and press releases, interfacing with the chief financial officer and independent accountants, and giving general legal advice to management. We have examined such corporate records and other documents and have asked such questions of law as we have considered necessary or appropriate for the purpose of writing this letter. We have relied on publicly available information from the Secretary of State of the State of Delaware and information obtained from the Company's officers and directors. We have also reviewed the following documents posted at www.OTCMarkets.com and publicly available through the OTC Disclosure and News Service in connection with the preparation of this letter; (i) the Company's Initial Information and Disclosure Statement posted on March 1, 2016; (ii) the Company's Financial Statements for the periods ended November 30, 2015through November 30, 2015 posted on March 1, 2016; (iii) the Company's Initial Information and Disclosure Statement posted on March 1, 2016; and (iii) the Company's Articles of Incorporation, and the Company's Bylaws each posted on March 1, 2016 (the "Information"). We believe the sources we have relied upon are reliable.

Our letter relates to the laws of the United States, specifically the Securities Act and the corporate laws of the State of Nevada. The undersigned is member in good standing of the bar of the State of Florida since 1986 and is permitted to practice before the Securities and Exchange Commission *("SEC")* and the undersigned has not been prohibited from practice thereunder.

The Company is not a reporting issuer under the Securities Exchange Act of 1934 *("Exchange Act")* and, therefore, does not file periodic reports with the SEC.

This Information constitutes, in our opinion, adequate current public information concerning the Company's securities and is available within the meaning of Rule 144(c)(2) under

the Securities Act. It includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the securities under Rule 15c2-11 under the Exchange Act and complies as to form with the OTC Market's Guidelines for Providing Adequate Current Information version 10.0, which are located on the Internet at www.OTCMarkets.com and has been posted through the OTC Disclosure and News Service.

The person responsible for the preparation of the Company's financial statements is Thomas Crom. He is qualified to prepare the financial statements because Mr. Crom's experience and knowledge of accounting qualifies him to prepare the company's un-audited financial documents. The financial statements have not been audited.

The Company's transfer agent is Pacific Stock Transfer, Inc., which is registered with the SEC. The method used to confirm the number of outstanding shares of common stock set forth in the Information Statement was to contact the transfer agent and receive written confirmation as to the number of outstanding shares.

The undersigned has personally met with management and all of the directors of the Company. The undersigned has reviewed the Information Statement, as presently published by the Company through the OTC Disclosure and News Service. The undersigned discussed the disclosed information with management and all of the directors of the Company.

To the best of my knowledge, after inquiry of management and the directors of the Company, neither counsel nor any officer, director or 5% or greater holder of the outstanding securities of the Company is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

No person other than OTC Markets Group, Inc. is entitled to rely on this letter. However, the undersigned hereby grants the OTC Markets Group, Inc. full and complete permission and rights to publish this letter in the OTC Disclosure and News Service for viewing by the public and regulators.

We have compiled and list below the names of each executive officer, director, general partner and other control person of the Company and promoter, finder, consultant or any other advisor of the Company who assisted, prepared or provided information with respect to the Company's disclosure or who received securities as consideration for services rendered to the Company and the following information related to each: (i) their full name, (ii) their business address, (iii) the number and class of the Company's securities beneficially owned by each of them, (iv) with respect to each of the securities described in the preceding clause whether or not the certificate or other document that evidences the securities contains a legend stating that the securities have not been registered under the Securities Act and setting forth or referring to restrictions on transferability and sale of the securities and (v) a complete description of the consideration received by the Company in connection with each issuance of shares to any of them including, without limitation, the nature of any services performed for or on behalf of the Company. For purpose of this letter, the term "control person" includes (i) any person controlling, under common control with, or controlled by, the Company or (ii) any person who obtained securities of the Company in connection with a negotiation with the Company within

the three-year period prior to the date of the opinion. With respect to any of the Company's control persons that is an entity and any parent entity of any control person, this letter provides the information for each control person of such entity or parent entity by incorporating by reference the applicable disclosures contained in the Amended Disclosure & Financial Statements for the Period Ended November 31, 2015 which includes the following disclosures as opined herein as follows:

Name	Address	Position/Role	Shares	Class
Kevin Trizna[1]	201 West Lakeway Rd. Suite 518 Gillette, WY 82718	CEO/ Chairman of the Board	2,040,000,000*	Common
Gerald Luken [2]	4909 Knickerbocker Street Gillette, WY 82718	Shareholder	3,060,000,000*	Common
Arnold P Guttenberg [2]	5677 S Park Place #106B Greenwood Village, CO 80111	Shareholder	3,060,000,000*	Common
Steffan Daalsgard / Everest Corporate Advisors[3]	9788 Gilespie Street Las Vegas, NV 89183	Investor Relations Consultant	1,020,000,000*	Common
SJM Holdings Inc. [4]	5687 South Lansing Court Englewood, CO 80111	Account Advisory Services (Commitment at a Later Date)	408,000,000*	Common

Certificates for shares designated with an asterisk [*] were delivered with a restrictive legend that reads as follows: "THE SECURITIES REPRESENTED BY THIS CERTIFICATE HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED OR APPLICABLE STATE SECURITIES LAWS. THE SECURITIES HAVE BEEN ACQUIRED FOR INVESTMENT AND NOT WITH A VIEW TOWARD RESALE AND MAY NOT BE OFFERED FOR SALE, SOLD, TRANSFERRED, OR ASSIGNED IN THE ABSENCE OF AN EFFECTIVE REGISTRATION STATEMENT FOR THE SECURITIES UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR APPLICABLE STATE SECURITIES LAWS, UNLESS THE COMPANY HAS RECEIVED AN OPINION OF COUNSEL WHICH IS SATISFACTORY TO THE COMPANY, TO THE EFFECT THAT SUCH REGISTRATIONS ARE NOT REQUIRED."

[1] The Company issued 2,040,000,000 restricted shares to Kevin Trizna pursuant to his contribution as Chief Executive Officer and for his participation in the gas well acquisition in Campbell County, Wyoming at the fair market value of $0.0019 per share.

[2] Shares issued in exchange for acquisition for gas wells and related equipment.

[3] The Company issued 1,020,000,000 for investor relations' services to Steffan Daalsgard with Everest Corporate Advisors Inc. The duties of which include, but are not limited to: advising, consulting and assisting the Company in developing and implementing appropriate plans and means for presenting the Company and its business plans, strategy and personnel to the financial community, assisting in establishing an image for the Company in the

financial community, and assisting in creating the foundation for subsequent financial public relation efforts. The shares were issued on June 21, 2016 with a fair market value of $0.002 per share that became effective upon the execution date of the Contract, which was September 5, 2016 (the "Effective Date").

[4]The Company issued 408,000,000 restricted stock shares to SJM Holdings Inc. for accountant advisory services for related to the Company's financial statements reporting on June 6, 2015 with a fair market value of $0.0019 being recorded as the closing share price as of the issuance date. This transaction is recorded as a commitment for a later date to commence on the applicable reporting period by which services are rendered. As of the current date of the reporting period, such services have not been rendered pursuant to fulfilling the cash portion required for the engagement to commence.

The undersigned has made specific inquiry of each of the persons listed above, persons engaged in promotional activities regarding the Company, and persons owning more than ten percent (10%) of the Company's Common Stock *(collectively, the "Insiders* "), and based upon such inquiries and other available information, any sales of Common Stock by Insiders within the twelve-month period prior to the opinion have been made in compliance with Rule 144, including, without limitation, any required filings of Form 144, and nothing has come to the attention of counsel indicating that any of the Insiders is in possession of any material non-public information regarding the Company or the Securities that would prohibit any of them from buying or selling the Securities under Rules 10b-5 or 10b5-l under the Exchange Act.

Very truly
yours,



Ian Horn, Esquire