BART AND ASSOCIATES, LLC
Attorneys at Law

April 19, 2016

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

Re: ABT Holdings, Inc. (the "Issuer")
Annual Report for the fiscal year ended December 31, 2015 (the "Report")

Dear OTC Markets,

My office has been retained and asked to provide an opinion with respect to the Annual Report (filed in accordance with OTC Pink Basic Disclosure Guidelines) publicly disclosed by the Issuer and published with the OTC Disclosure and News Service on April 15, 2016 for the fiscal year ended December 31, 2015. The opinion is solely for the information of the addressee hereof and OTC Market Group is entitled to rely on such letter in determining whether the Issuer has made adequate current Information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933. The undersigned grants OTC Markets Group full and complete permission and rights to public the letter in the OTC Disclosure and News Service for viewing by the public and regulators.

The undersigned is a U.S. resident and was retained by the Issuer solely for purpose of rendering this opinion and reviewing the current information supplied by Issuer. This opinion is based on my knowledge of the law and facts as of the date hereof. The undersigned has examined such corporate records and other documents and such questions of law as counsel has considered necessary or appropriate for the purposes of rendering this opinion.

The undersigned was admitted to the Bar of the State of Colorado in 2007. The undersigned is permitted to practice before the Securities and Exchange Commission ("SEC") and has never been barred from practice in any of the foregoing jurisdictions.

In connection with the opinion set forth below, I have examined such corporate records and documents including but not limited to the Issuer's Articles of Incorporation, By-Laws and, minutes of meetings and actions of its Board of Directors and such other documents as were deemed relevant and necessary as a basis for the opinion hereinafter set forth. In such examination, the genuineness of all signatures set forth on each document has been assumed, as well as the authenticity of all original documents and the conformity to original documents of all copies of such documents as may have been supplied during the course of examination.

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For the purposes of rendering this opinion, I have specifically also reviewed the following documents:

1. Annual Report: Disclosure Statement and Financial Statements posted on April 15, 2016 for the fiscal year ended December 31, 2015.

The terms used in this opinion shall have the meaning ascribed to them in the documents relied upon in rendering this opinion.

Regarding the common stock of the Issuer, par value $0.0001 (the "Securities"), in the opinion of the undersigned, the Annual Report for the fiscal year ended December 31, 2015 published on the OTC Disclosure and News Service on April 15, 2016, (i) constitutes "adequate current public information" concerning the Securities of 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 Group's OTC Pink Disclosure Guidelines, which are located at www.otcmarkets.com, and (iv) has been posted in the OTC Disclosure and News Service. Furthermore, after reasonable investigation I have no reason to believe that such information contained an untrue statement of a material fact or omitted to state a material fact in order to make the statements made, in light of the circumstances under which they were made, not misleading.

The Issuer's unaudited financial statements were prepared by Philip Zhang, President of Philip Zhang CPA Ltd. Mr. Zhang has over 15 years of public accounting and private industry experience. Mr. Zhang manages the firm's accounting, tax and audit assurance practice as well as GAAP accounting and client support. Mr. Zhang has worked with clients in a variety of industries and has experience with financial analysis, tax planning and tax preparation. Mr. Zhang graduated from the University of Nevada, Las Vegas in 2001, and holds a bachelor of science in accounting. Mr. Zhang is a certified public accountant and a member of the American Institute of Certificated Public Accountants.

The Company's transfer agent is Columbia Stock Transfer Company, located at 1869 E. Seltice Way, #292, Post Falls, ID 83854. The Issuer's transfer agent is registered with the SEC. I have received a confirmation form listing the outstanding shares as of December 31, 2015, in order to confirm that the amount of shares listed in the disclosure statement is correct.

I have, (i) reviewed the Report published by the Issuer on the OTC Disclosure and News Service, (ii) met face to face with management via video conference, and (iii) discussed the Report with management and a majority of the directors of the Issuer. To the best of my knowledge and after reasonable inquiry of the Issuer's management and directors and written attestation provided by the Issuer's management and directors, there is no officer, director, 5% holder, or counsel currently under investigation by any federal or state regulatory agency for any violation of federal or state securities laws.

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This opinion is solely for the information of the addressee hereof and the other parties specifically identified in the first paragraph hereof, and is not to be quoted in whole or in part or otherwise referred to, nor is it to be filed with any governmental agency or other person without my prior written consent. Other than the addressee hereof and such other parties, no one is entitled to rely on this opinion. This opinion is based on my knowledge of the law and facts as of the date hereof. I assume no duty to communicate with you with respect to any other matter which comes to my attention hereafter.

Thank you for your consideration and attention.

Respectfully submitted,



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