JMS LAW GROUP, PLLC

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April 28, 2016

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

Re: Attorney Letter with Respect to Adequate Current Information of Singlepoint, Inc. (the "Issuer") for the period ending December 31, 2015

Dear Sir or Madam:

This firm has acted as securities counsel (the "Counsel") for specific matters for the Issuer and has been asked to prepare this Letter of Counsel (the "Letter"), as to whether there is current information available on the OTC Disclosure and News service for the Issuer and related matters for the period ending reflected in the financial reports.

Counsel has examined such corporate records and other documents and such questions of law as Counsel considered necessary or appropriate for the purposes of rendering this Letter. Counsel has reviewed specific documents concerning the Issuer (the "Information") in connection with the preparation of this Letter. The Information is listed below with the date it was posted through the OTC Disclosure and News Service (the "OTC News Service"), if applicable:

- Annual Report for the year ended December 31, 2016 and posted April 14, 2016.
- Quarterly Report for the period ending September 30, 2015 and posted November 22, 2015.
- Quarterly Report for the period ending June 30, 2015 and posted August 19, 2015.
- Quarterly Report for the period ending March 31, 2015 and posted May 15, 2015.
- Other related corporate information as were necessary and provided by the Issuer's management.

Additionally, Counsel has (i) personally met or discussed with management of the Issuer, and (ii) reviewed the Information, as amended, published by the Issuer through the OTC News Service.

The opinions and conclusions contained in this Letter are based upon the Information and facts made available to Counsel, and are solely based on the accuracy of such Information and facts. Further, Counsel has reviewed all prior disclosures, as amended, (the "Prior Disclosures") posted by the Issuer with the OTC News Service. All such Prior Disclosures are believed to be accurate and reliable. In the event that the Information, facts, and Prior Disclosures are determined not to be true, this Letter is rescinded and to be deemed null and void. Counsel has discussed the above Information, Prior Disclosures, and the underlying assumptions Counsel is relying upon, with the management of the Issuer.

The financial statements were prepared internally by management:

The financial statements are not audited. The financial statements are prepared in accordance with US GAAP. The Financial Statements were prepared by the Corporation's CPA, Arun Arora. Mr.

Arora has taken and passed the CPA exam, is well versed in accounting and preparing financial statements in accordance with US GAAP, and other publicly accepted accounting standards. Mr. Arora has participated in the gathering of the Information for the Issuer's financial statements and has reviewed the Issuer's unaudited financial statements and the Issuer's Information.

The transfer agent for the Issuer is:

First American Stock Transfer, Inc.
4747 N. 7th St. Suite 170
Phoenix, AZ 85014
Tel: 602-485-1346
Fax: 602-485-4091

The transfer agent is registered with the Securities and Exchange Commission (the "SEC"). A Shareholder list that is current as of April 6, 2016, was used by Counsel and the Issuer to confirm the number of outstanding shares set forth in the Annual Report.

OTC Markets Group, Inc. ("OTC Markets Group") is entitled to rely on this Letter in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933 (the "Securities Act"). No person or entity other than the OTC Markets Group is entitled to rely upon this Letter. OTC Markets Group is granted full and complete permission and rights to publish this Letter via the OTC News Service for viewing by the public and regulators. Counsel is of the opinion that the Information (i) constitutes "adequate current public information" concerning the Issuer's securities (the "Securities") and the Issuer, and "is available" within the meaning of Rule 144(c)(2) of the Securities Act, (ii) includes all the information that a broker-dealer would be required to obtain from the Issuer in order to publish a quotation for the Securities pursuant to Rule 15c2-11 of the Securities Exchange Act of 1934, (iii) complies as to form with the OTC Markets Group's Guidelines for Providing Adequate Current Information, available at www.otcmarkets.com, and (iv) has been posted through the OTC News Service.

To the best of Counsel's knowledge, after inquiry of management and the majority of the directors of the Issuer, neither Counsel, nor the Issuer, nor any 5% or more holders of the Securities is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

Counsel has relied on information obtained from public officials, officers of the Issuer, and other sources. Counsel has no reason to believe that the records, certificates, or other documents of the Issuer (that we have reviewed) are not accurate, authentic, or reliable. The opinion expressed above is subject to the following assumptions, exceptions and qualifications:

(a) We have assumed that (i) all information in all documents reviewed by us is true and correct, (ii) all signatures on all documents reviewed by us are genuine, (iii) all documents submitted to us as originals are true and complete, (iv) all documents submitted to us as copies are true and complete copies of the originals thereof, and (v) each natural person signing any document reviewed by us had the legal capacity to do so.

(b) We have made no independent investigation as to the accuracy or completeness of any factual matters contained in the records, documents and certificates that we have reviewed in connection with the foregoing opinion.

(c) The undersigned is licensed in the State of New York and resides in that state. Counsel is a United States resident and has been retained by the Issuer for the purpose of rendering this Letter and related matters.

(d) The opinion expressed above is limited to the federal laws of the United States of America and the laws of the state of Nevada. No other opinion is expressed regarding the law of other jurisdictions, choice of law, or conflict of law and this Letter does not rely on the work of other counsel.

(e) Counsel is permitted to practice before the SEC and has not been prohibited from practice thereunder.

We express no opinion as to any matter other than as expressly set forth above, and no opinion on any other matter may be inferred or implied from this Letter. The opinions expressed herein are given as of the date of this Letter, and we disclaim any obligation to advise you of any change in any matter set forth herein.

Very Truly Yours,

/s/ Jeffrey Stein_____
Jeffrey M. Stein, Esq.