James R. J. Scheltema, Esq.
Small Cap Development, Inc.
5042 Durham Road West
Columbia, MD 21044
(850) 723-7496

May 2, 2016

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

Re: Our Client: Castle Holding Corp. ("CHOD")

Matter: Letter with Respect to Adequate Current Information & Disclosure

Ladies and Gentlemen:

In our capacity as special counsel to Castle Holding Corp., ("Issuer") we have requested to provide certain information and assurances in connection with Issuer's posting of the issuer's Annual (Financial) Report (as an SEC Form 10-K) on a website or websites maintained, administered or controlled by the OTC Markets Group, Inc. ("OTC") on November 23, 2015. Specifically, the Issuer prepared and on November 23, 2015 posted the Annual Report for the year ending September 30, 2015 as well as certain other (consolidated) financial information.

This letter (the "Letter") is provided to OTC with respect to adequate current information in regard to the securities issued by the Issuer (the "Securities"). We have acted as legal counsel to Issuer in connection with review of the posting of the information on the OTC News Service (www.otcmarkets.com). Our client is not requesting this Letter for the purpose of currently issuing securities, and seeks to make additional information available to the public with this Letter.

Pursuant to the requirement established by OTC, we hereby confirm the following, specifically subject to the following limitations, exceptions, qualifications, and assumptions:

1. OTC is entitled to rely on this letter in determining whether the Issuer has made current information publicly available within the meaning of Rule 11(c)(2) of the Securities Act of 1933 (the "Act").

2. The undersigned is a United States resident and has been retained by Issuer for the purpose of rendering this letter and all matters address herein. This law firm serves as outside counsel to Issuer. The undersigned is not and has not ever been a member of the Board of Directors of Issuer.

3. We have made such legal and factual examinations and inquiries as we have deemed advisable or necessary for the purpose of rendering this letter. In addition, we have examined, among other things, originals or copies of such corporate records and documents of Issuer, certificates of public officials, and such other documents and questions of law that we considered necessary, advisable, or appropriate for the purpose of rendering this letter.

4. The undersigned is a member of the Bar of the State of both Maryland and the District of Columbia. We express no opinion as to the laws of any jurisdiction other than corporate laws of the State of Maryland and the District of Columbia; laws of the State of Nevada only where specifically referenced or where there is an issue related to conducting business in the State of Wyoming; and the federal laws of the United States of America. We express no opinion with respect to the effect or application of any other laws. Special rulings of authorities administering any of such laws of opinions of other counsel have not been sought or obtained by us in connection with rendering this letter.

5. The undersigned is permitted to practice before the Securities and Exchange Commission (the "SEC") and has not been prohibited from practice thereunder.

6. In conducting our examination in connection with the delivery of this Letter, as to matters of fact we have relied upon information obtained from public's officials, officers of Issuer, and other sources, we confirm that all such sources were believed to be reliable. We further assumed without investigation (i) the genuineness of all signatures on original documents; (ii) the authenticity and completeness of all documents submitted to use as originals; (iii) the conformity to original documents of all documents submitted to us as copies; (iv) the legal capacity of all natural personas executing any documents; (v) the due authorization, execution, and delivery of all documents on all parties other than Issuer; and, (vi) the truth, accuracy and completeness of the Information, factual matters, representations, and warranties contained in the information we received from public officials, officers of Issuer, and other sources.

7. The following documents have been reviewed by the undersigned in connection with the delivery of this letter (the "information"). The applicable date for this letter is deemed to be September 30, 2015. Except in instances of confidentiality or for items and issues of a proprietary nature, the information reviewed is publicly available through the OTC News Service with the date each respective document was posted on the OTC News Service noted below. This list does not include documents that are the subject of letters covering prior periods. Additional documents reviewed by the undersigned that may or may not be publicly available through the OTC News Services are listed as well. The information referenced includes as follows:

Publish Date	Report Title	Period End Date
Mar 31, 2016	Annual Report	Dec 31, 2015
Feb 15, 2016	Management Discussion and Analysis - Notification of Shareholder's Meeting & Board of Directors Minutes	Feb 10, 2016
Dec 3, 2015	Quarterly Report	Sept 30, 2015
Oct 1, 2015	Quarterly Report - Revised Signature Format for OTC Compliance	Jun 30, 2015
Sep 8, 2015	Management Discussion and Analysis - Minutes and Actions of Special Board of Directors Meeting	Sept 4, 2015
Aug 28, 2015	Management Discussion and Analysis - Minutes and Actions of Board of Director Meeting	Aug 28, 2015
Aug 17, 2015	Quarterly Report - Supplemental Disclosures Required by OTC Markets for Current Reporting Compliance	Jun 30, 2015
Aug 17, 2015	Quarterly Report	Jun 30, 2015
May 26, 2015	Quarterly Report - Additional Compliance Disclosures Required for Current Reporting Status	Mar 31, 2015
May 25, 2015	Quarterly Report	Mar 31, 2015
May 22, 2015	Annual Report - Additional Disclosures Required for OTC Markets Current Status	Dec 31, 2014
May 22, 2015	Attorney Letter with Respect to Current Information	Dec 31, 2014
May 20, 2015	Notification of Late Filing	Mar 31, 2015
Apr 20, 2015	Annual Report	Dec 31, 2014
Mar 30, 2015	Notification of Late Filing	Dec 31, 2014

Publish Date	Report Title	Period End Date
Mar 11, 2015	Supplemental Information - Notification of Form 10-12(g) Registration with the S.E.C.	Mar 11, 2015
Mar 6, 2015	Management Discussion and Analysis - Comments, Corrections, Updates and Disclosures	Mar 6, 2015
Mar 2, 2015	Quarterly Report - Statement of Cash Flows & Additional Disclosures	Sept 30, 2014
Jan 26, 2015	Management Discussion and Analysis - Notification of Annual Shareholder's Meeting & Additional Disclosures	Jan 26, 2015
Jan 5, 2015	Management Discussion and Analysis - Share Structure Update and Additional Disclosures	Jan 5, 2015
Dec 10, 2014	Supplemental Information - Re-Registration of Securities via Form 10 Filing	Dec 10, 2014
Nov 26, 2014	Management Discussion and Analysis - Notification of Completion of Form 10 Registration Statement	Nov 26, 2014
Nov 19, 2014	Quarterly Report	Sept 30, 2014
Nov 14, 2014	Notification of Late Filing	Sept 30, 2014
Oct 22, 2014	Management Discussion and Analysis - Voluntary Disclosures & Updates	Oct 22, 2014
Sep 29, 2014	Quarterly Report - Duplicate Copy of prior filing - with Physical Signature of Officer	Jun 30, 2014
Sep 28, 2014	Quarterly Report - Additional Disclosure Filings for OTC Markets Compliance	Jun 30, 2014
Sep 17, 2014	Management Discussion and Analysis - Board Acceptance of Officer Stock Purchase Agreement	Sept 17, 2014
Aug 17, 2014	Quarterly Report	Jun 30, 2014

Publish Date	Report Title	Period End Date
Aug 14, 2014	Notification of Late Filing	Jun 30, 2014
Jul 24, 2014	Management Discussion and Analysis - Minutes of Special Board of Directors Meeting	Jul 24, 2014
Jul 14, 2014	Management Discussion and Analysis - Minutes and Actions from Board of Directors Meeting	Jul 11, 2014
Jun 26, 2014	Management Discussion and Analysis - Minutes and Actions from Board of Directors Meeting	Jun 26, 2014
Jun 4, 2014	Quarterly Report - Additional Disclosure Filings as Required for Current Reporting Compliance	Mar 31, 2014
May 15, 2014	Quarterly Report	Mar 31, 2014
May 9, 2014	Attorney Letter with Respect to Current Information	Dec 31, 2013
May 7, 2014	Annual Report - Statement of Cash Flows for 2013 - OTC Compliance Filing	Dec 31, 2013
Apr 8, 2014	Management Discussion and Analysis - Actions of the Board Of Directors of Castle Holding Corp.	Apr 8, 2014
Mar 31, 2014	Annual Report - Additional Items Required for OTC Markets Disclosure Compliance	Dec 31, 2013
Mar 31, 2014	Annual Report - Summary of Annual Financial Results	Dec 31, 2013
Feb 3, 2014	Supplemental Information - Board Approval of Special Purpose Entity / Film Financing	Feb 3, 2014
Jan 29, 2014	Management Discussion and Analysis - Minutes and Actions from Board of Director's Meeting	Jan 29, 2014

Publish Date	Report Title	Period End Date
Dec 4, 2013	Quarterly Report - Additional Compliance Disclosures for OTC Markets Current Reporting Status	Sept 30, 2013
Nov 16, 2013	Quarterly Report - Form 10Q Quarterly Financials & OTC Compliance Filing	Sept 30, 2013
Oct 23, 2013	Management Discussion and Analysis - Minutes and Actions from Board of Directors Meeting	Oct 22, 2013
Sep 9, 2013	Management Discussion and Analysis - Minutes of a Special Board of Directors Meeting	Sept 9, 2013
Aug 16, 2013	Quarterly Report - Additional Disclosures for Current Reporting Compliance	Jun 30, 2013
Aug 15, 2013	Quarterly Report - Q2 Quarterly Financial Results & Filings	Jun 30, 2013
Aug 7, 2013	Management Discussion and Analysis - Minutes of the Board of Directors Meeting of August 6, 2013	Aug 7, 2013
Jul 10, 2013	Management Discussion and Analysis - Minutes and Actions from the Board of Directors Meeting	Jul 10, 2013

8. To our knowledge, the Information as of the date covered by Issuer's various disclosure and filings: (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") with the exception of financial statements for the Issuer for the two preceding fiscal years; (iii) complies as to form with the OTC Guidelines for Providing Adequate Current Information; and, (iv) has been posted in the OTC News Service.

9. With regard to the Financial Statements contained in and constituting part of the information:

   The persons responsible for the preparation for the Financial Statement was Michael Studer, C.P.A-Treasurer and Director under the direction of John V. Cappello, D.O., M.B.A. – CEO and Director, both of whom can be contacted at the company's headquarters. Mr. Studer is eminently qualified to prepare the company's financials. Mr. Studer is a graduate of Babson College. He has had a distinguished career with Haskins & Sells (now Deloitte & Touche) audit department in NY from 1971 to 1978. He then set out on his own as a Certified Public

Accountant and is Public Company Accounting Board Certified. He oversees the accounting for a large number of publicly trading companies.

Dr. Capello's qualifications are synergistic to those of Mr. Studer. He has over 40 years industrial and business experience. He has extensive background in corporate capacities with Rohm & Haas and PQ Industries. He has been active in all stages of product development as a synthesis chemist, applications chemistry, market development and product management. In addition, he is highly experienced in Corporate Development (specializing in innovative products, including pharmaceutical and medical). He also spearheaded Harbor Medical and numerous other successful medical practice and related businesses. In addition, he was successfully involved in prior public company endeavors. He is currently President and CEO of Cappellos, Inc., a private Research and Development Company, and also former President and CEO of Emergent Health Corp, a non-reporting public company which he developed to over $5,000,000 in cumulative sales and sold control in August 2014.

(a) As noted above, the Treasurer is qualified to prepare the financials under the authority and review of the Chief Executive Officer.
(b) The Financials are not audited at this time.
(c) The Issuer has no listed accounting provider and has no current need for one.

10. With regard to Issuer's transfer agent:

(a) Issuer's transferred agent is Standard Registrar & Transfer Company And Transfer Company, Inc., 12528 South 1840 East, Draper, UT 84020;
(b) Issuer's transfer agent is registered with the SEC.
(c) In confirming the number of outstanding shares set forth in the Information, the undersigned relied upon data provided directly by the Issuer's transfer agent with respect to shareholders of record and total shares issued as stated in the posted information described in Paragraph 7, *above*.

11. The undersigned hereby confirms that the undersigned has undertaken of the following in connection with the delivery of this Letter: (i) personally met the management and directors of the Issuer; (ii) reviewed the Information, as amended, published by the Issuer on the OTC News Service; and, (iii) discussed the Information with Management and a majority of the directors of the Issuer.

12. To the best knowledge of the undersigned, after inquiry of management and the directors of the Issuer, as of the date covered by the Initial Disclosure Statement neither (i) the Issuer of the Securities; (ii) any five percent (5%) holder; nor, (iii) counsel to the Issuer was under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

Parties owning in excess of %5 of the shares include:

- John Capellos
- Capellos, Inc.
- Castle Holding Corp. Deferred Compensation Plan *fbo* George Herbert

13. This opinion is rendered solely to OTC for its benefit as of the date of this Letter, though it applies to all facts and circumstances as of September 30, 2015. As such, it may not be relied upon by any other person without our prior written consent, and may not be used for any other purpose. However, OTC is granted full and complete permission and right to publish a copy of this letter in the OTC news Service for viewing by the public and regulators.

14. The following is a list, and a pertinent information for each respective person, of each (i) executive officer, directors, general partner, and other control person of the Issuer; and, (ii) promoter, finder, consultant, or any other advisor of the Issuer that assisted, prepared, or provided information with respect to the Issuer's disclosure or who received securities as consideration for services rendered to the Issuer:

    (a) John Cappello: C.E.O. of Issuer, as well as being an experienced project development manager and marketer and leader of a $5 million in sales self-named marketing firm;
    (b) Michael Studer: Treasurer of Issuer; as well as a certified public accountant and PCAOB auditor which experience in a big 8 accounting firm.
    (c) Teresa M. Hebert, wife of George R. Hebert, has been a director of Castle Holding Corp. since November 2003.

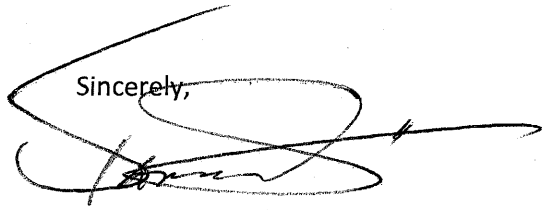
15. The undersigned hereby confirms that he has made specific inquiry of (i) each of these persons listed in Paragraph 14, above; (ii) persons engaged in promotional activities regarding the issuer; and, (iii) persons owning more than ten percent (10%) of the Securities (collectively, the "Insiders"), and based upon such inquiries and other information available to the undersigned, confirms that the client is not requesting this letter for the purpose of currently issuing securities and seeks to make additional information available to the public with this Letter. Further, based upon such inquiries and other information available to the undersigned, any sales of Securities by Insiders within the twelve-month period prior to this letter 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 the undersigned indication that any of the Insiders is in possession of any material non-public information regarding the Issuer or Securities that would prohibit any of them from buying or selling Securities at the time this letter has been composed and executed under Rules 10b-5 or 10b5-1 under the Exchange Act.

As used in this Letter, the expression "to our knowledge" refers to the current actual knowledge of the attorneys of this firm who have worked on matter for Issuer (whether or not solely in connection with the delivery of this Letter or the preparation of the Information), and without any independent investigation of any underlying facts or situations. This Letter is

expressly limited to the matter expressly stated herein and no other opinions are implied by, or are to be inferred from, this letter. Without limiting the prior sentence, we express no opinion as to any documents or matters except the Information as provided for herein. This Letter is further limited to questions arising under the law of the State of Wyoming (where identified), and the federal laws of the United States of America (where identified). Accordingly, we express no opinion as to matters governed by the law of any other jurisdiction. This letter is based upon the law in effect on the date hereof, and we assume no obligation to revise or supplement it should such a law be changed by the legislative action, judicial decision, or otherwise. We further disclaim any obligation to update this Letter or to advise OTC or anyone else of facts, circumstances, events, or developments which hereafter may be brought to our attention and which may alter, affect, or modify this Letter.

On behalf of the Issuer, we appreciate your assistance. Please feel free to contact the undersigned should you have any comments or question s in regard to the information or any of the matters addressed herein.

Sincerely,



James R. J. Scheltema, Esq.