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A PROFESSIONAL CORPORATION

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

Re: Adequate Current Information for VITAMIN BLUE, INC.
[Annual Report – year ended December 31, 2015]

Dear Sir/Madam

OTC Markets Group is entitled to rely on this letter in determining whether VITAMIN BLUE, INC. ("***VTMB***" or the "***Issuer***") has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933.

I am a resident of the United States and have been engaged as special counsel by VTMB. My services include, but are not necessarily limited to, reviewing the current information supplied by the Issuer.

I have examined such corporate records and other documents and asked such questions of law as I have considered necessary or appropriate for the purpose of writing this letter. I have relied on filings made with the Secretary of the State of Delaware and information obtained from officers and directors of the Issuer. I believe the sources I have relied upon are reliable.

This letter relates to the laws of the United States, specifically Federal securities laws, and the corporate laws of the State of Delaware. I have been a member in good standing of the bar of the State of Utah since 1984. I am permitted to practice before the Securities and Exchange Commission ("***SEC***") and I have not been prohibited from practice thereunder.

In preparing this letter, I have reviewed the Issuer's annual report and unaudited financial statements for the period ended December 31, 2015, posted on the OTC Disclosure and News Service on or about March 24, 2016, and such corporate records and other documents and such questions of law as I have considered necessary or appropriate for purposes of rendering this letter (the "***Information***"). As to matters of fact, I have relied on information obtained from public officials, officers of the Issuer (including documents and records submitted to me by the Issuer, of which I have assumed the authenticity and the truthfulness of all statements of facts set forth herein) and other sources. I have no reason to believe that all such information, documents, and records from all such sources are not accurate, authentic, and reliable.

The Information constitutes, in my opinion, "adequate current public information" concerning the Issuer's securities and is available within the meaning of Rule 144(c)(2) under the Securities Act of 1933. It 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 15c 2-11 under the Securities Exchange Act of 1934 (the "***Exchange Act***"), complies as to form with the OTC Markets Group Guidelines for Providing Adequate Current Information, 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 financial statements contained in the Annual Report is Dennis P. Gauger, Certified Public Accountant, qualified to prepare the financial statements. The financial statements are unaudited.

The Issuer's transfer agent is Island Stock Transfer, 15500 Roosevelt Boulevard, Suite 301 Clearwater, Florida 33760, which is registered with the SEC. The method used to confirm the number of outstanding shares of common stock set forth in the Annual Report was to contact the issuer's transfer agent and receive confirmation as to the outstanding shares.

I have reviewed the Information, as amended, published by the Issuer through the OTC Disclosure and News Service, personally met with management and a majority of the directors of the Issuer and discussed the Information with management and a majority of the directors of the Issuer.

To the best of my knowledge, after inquiry of management and the directors of the Issuer, neither counsel nor any officer, director or 5% holder of the securities of the Issuer is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws. The Issuer's President, Frank D. Ornelas, is the holder of a total of 1,010,050,000 shares of the Issuer's common stock, which shares are deemed "restricted securities" except for 50,000 shares that were acquired in the open market and are considered "control shares."

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

I trust this information complies with your request. If you need any additional information please contact me.

Very truly yours,

Leonard E. Neilson

LEONARD E. NEILSON, ATTORNEY AT LAW, P.C.