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October 5, 2016

OTC Markets Group
304 Hudson Street, 3rd Floor
New York, New York 10013

Re: **Groupe Athena, Inc. (GATA)**
Opinion of Counsel regarding Adequate Current Information and Continuing Disclosure Requirements for Year ending June 30, 2016

Dear Sir or Madam:

With regard to Groupe Athena, Inc., a New Jersey corporation (the "Company" or the "Issuer"), please be advised of the following:

1. OTC Markets Group is entitled to rely on this letter in determining whether Issuer has made current information publicly available within the meaning of Rule 133(c)(2) of the Securities Act of 1933.

2. I am a United States resident and have been retained by the Issuer for the purpose of rendering this letter and other matters; specifically, I am a law firm acting as special and limited counsel to the Issuer.

3. I have examined such corporate records and other documents and such questions of law as I considered necessary or appropriate for purposes of rendering this letter, including:
• Articles of Incorporation (initially published by GATA on OTCMarkets.com on July 20, 2010);
• By-Laws;
• Corporate minutes of the meetings of its Board of Directors and shareholders; and
• Other related corporate records and documents as were necessary and provided by the corporation's management for the purposes of this letter (which applies to the information disclosure published by GATA to OTCMarkets.com on September 30, 2016).

4. The author of this Opinion of Counsel is a New Jersey resident and a United States citizen. This letter does not rely on the work of other counsel.

5. I am permitted to practice before the United States Securities and Exchange Commission (the "SEC") and have not been prohibited from practicing thereunder. Counsel agrees to notify OTC Markets Group in the event that there is any change in said authorizations or admissions.

6. I am not currently under investigation by any federal or state regulatory authority for any violation of federal or state securities law.

7. As to matters of fact, I have relied on information obtained from public officials, officers of the Issuer and other sources and all such sources are believed to be reliable. In my examination, I have assumed the genuineness of all signatures on all documents, the legal capacity of all natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as Photostat copies, and authenticity of the originals of such latter documents.

8. I have reviewed the following, and it is my opinion that said documents were accurate, up-to-date and contains the most current information available regarding the Issuer:

a. "Groupe Athena, Inc: OTC Pink Annual Report" for the year ended June 30, 2016, and filed September 30, 2016; and
b. "Groupe Athena, Inc unaudited Financial Statement for the Year Ended June 30, 2016" and filed on September 30, 2016.

9. The information referred to above (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 require to obtain from the Issuer to publish a quotation for the Securities under Rule 15c-211 under the Securities Exchange Act of 1934 (the "Exchange Act"), (iii) complies as to form with the OTC Markets Groups' OTC Pink Disclosure Guidelines, which are located in the Internet at www.OTCMarkets.com, and (iv) has been posted through the OTC Disclosure and News Service.

10. The party responsible for the preparation of the financial statements of GATA is Mr. Prakash Iyer, Director. Mr. Iyer is a founder of the company and is familiar with it's operations, and utilizes the services of employees trained in accountancy in the compilation of the company's financial disclosures.

11. The Issuer's transfer agent is Globex Transfer LLC, 780 Deltona Boulevard, Suite #202, Deltona, FL 32725. The transfer agent is registered with the SEC. I have confirmed the number of outstanding shares in the information by reviewing the shareholder list and communicating with the transfer agent.

12. I have (i) personally met with management of the Issuer and a majority of the directors of the Company, (ii) reviewed the Information, as published by the Issuer through the OTC Disclosure and News Service, and (iii) discussed the information with management and a majority of the Company's directors.

13. Further, to the best of this firm's knowledge, neither GATA or any person or entity holding at least five percent (5%) of the corporation's stock is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities law.

14. This letter is given solely to you, and may not be released to or relied upon by, nor is it intended to benefit, any other person, or for any other purpose, without our prior written consent; provided, however, OTC Markets Group has full and complete permission to publish the letter through the OTC Disclosure and News Service for viewing by the public and regulators.

Very Truly Yours,



(Anthony F. Sarsano)
Attorney-at-Law