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April 1, 2019

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

RE: DEVMAR EQUITIES, INC., A NEVADA CORPORATION (THE "COMPANY" OR THE "ISSUER")
AMENDMENT TO MARCH 29, 2019 LETTER

Dear Sir/Madam:

This correspondence amends and supplements my correspondence dated March 29, 2019, as uploaded on OTC Markets Group (the "Original Attorney Letter"). This correspondence is submitted following the Company's uploading of the Amended Disclosure Statement Pursuant to the Pink Disclosure Guidelines (the "Amended Disclosure"). The Original Attorney Letter is incorporated herein by reference, and all disclosures and opinions set forth therein are repeated and restated for all intents and purposes following review of the posting of the Amended Disclosure.

In further response, to the best of my knowledge, and subject to those limitations associated with the Firm's brief representation of the Company, and after inquiry of management, neither the Company, any 5% shareholder, nor counsel is under investigation by any federal, or state regulatory authority for any violation of federal or state securities laws, and none have any disclosure regarding the following over the past 10 years: (a) conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses); (b) the entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities; (c) a finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or (d) the entry of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited such person's involvement in any type of business or securities activities. However, it should be noted, for the reasons stated in the Amended Disclosure, Inversiones Coldur SAS could not be reached for verification, but a general litigation search revealed no disclosable events. I reserve the right to amend this correspondence upon the discovery of any additional information.

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

The Firm reserves the right to amend this letter in the event additional information is disclosed requiring a supplement to the Information, and thus this opinion.

Very truly yours,
PAESANO AKKASHIAN APKARIAN, PC

/s/ Anthony R. Paesano

Anthony R. Paesano

ARP/ma