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May 18, 2012

VIA FACSIMILE [(212) 652-5920]

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

Re: Guard Dog, Inc. / Adequate Current Information

OTC Markets Group Inc.:

As special counsel for Guard Dog, Inc. (the "Issuer"), we have been retained for the purpose of rendering this letter in connection with the information (the "Information") which is published through the OTC Disclosure and News Service (the "News Service"), and for other related matters.

The 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) under the Securities Act of 1933 (the "Securities Act") and may post this letter on the News Service for viewing by the general public. As to matters of fact, we may rely on information obtained from public officials, officers and directors of the Issuer and other sources, and all such sources are believed to be reliable.

In rendering this letter, we have reviewed such corporate records and other documents and such questions of law as we considered necessary or appropriate for purposes of rendering this letter. Michael D. Harris, Esq. of this law firm has (i) personally discussed the business and future opportunities with management and all of the directors of the Company, (ii) reviewed the Information published by the Company through the News Service and (iii) discussed the Information with management and a majority of the directors of the Issuer. We have reviewed the following documents in connection with the preparation of this letter:

(1) the Corrected Quarterly Report, including the Financial Statements and Notes to the Financial Statements for the three months ended March 31, 2012 (posted by the OTC Markets Group on May 18, 2012);

(2) the Corrected Company Information and Disclosure Statement for the three months ended March 31, 2012 (posted by the OTC Markets Group on May 18, 2012); and

(3) such other corporate records as necessary and provided by management for the purposes of this letter.

This Information is publicly available through the News Service. The Information (i) constitutes "adequate current public information" concerning the Issuer's common stock 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 common stock under Rule 15c2-11 under the Securities Exchange Act of 1934; (iii) 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 (iv) has been posted through the News Service.

Michael D. Harris, Esq. of this office is a U.S. resident and is admitted to practice law in Florida and New York. He is permitted to practice law before the Securities and Exchange Commission (the "SEC") and has not been prohibited from practice thereunder.

The party responsible for the preparation of the financial statements contained in the Information is: Nperspective, LLC, a Florida limited liability company and financial reporting company. These financial statements were not audited. David Rosenfeld, a manager of Nperspective, is a certified public accountant in Florida.

The Company's transfer agent is Madison Stock Transfer Inc. Madison has confirmed that they are a registered with the SEC. We have confirmed the number of shares outstanding in the Information through email correspondence with Madison.

To the best of our knowledge, after inquiry of management and directors of the Issuer, neither the Issuer, any person holding 5% or more of the Issuer's capital stock, nor any shareholder of this firm is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

No person or party other than OTC Markets Group is entitled to rely upon this opinion. OTC Markets Group, however, is granted full and complete permission and rights to publish this letter in the News Service for viewing by the public and regulators. This opinion speaks of its date and we are not responsible for updating it.

Very truly yours,


Nason, Yeager, Gerson, White & Lioce P.A.