

BART AND ASSOCIATES, LLC

Attorneys at Law

March 5, 2013

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

Re: Abot Mining Co. (the "Issuer")
Annual Report for the fiscal year ended December 31, 2012 (the "Report")

Gentlemen,

My office has been retained and asked to provide an opinion with respect to the Initial Company Information and Disclosure Statement and Financial publicly disclosed by the Issuer and published with the OTC Disclosure and News Service on March 4, 2013 for the fiscal year ended December 31, 2012. The opinion is solely for the information of the addressee hereof and OTC Market Group is entitled to rely on such 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 undersigned grants OTC Markets Group full and complete permission and rights to public the letter in the OTC Disclosure and News Service for viewing by the public and regulators.

The undersigned is a U.S. resident and was retained by the Issuer solely for purpose of rendering this opinion and reviewing the current information supplied by Issuer. This opinion is based on my knowledge of the law and facts as of the date hereof. The undersigned has examined such corporate records and other documents and such questions of law as counsel has considered necessary or appropriate for the purposes of rendering this opinion.

The undersigned was admitted to the Bar of the State of Colorado in 2007. The undersigned is permitted to practice before the Securities and Exchange Commission ("SEC") and has never been barred from practice in any of the foregoing jurisdictions.

In connection with the opinion set forth below, I have examined such corporate records and documents including but not limited to the Issuer's Articles of Incorporation, By-Laws and, minutes of meetings and actions of its Board of Directors and such other documents as were deemed relevant and necessary as a basis for the opinion hereinafter set forth. In such examination, the genuineness of all signatures set forth on each document has been assumed, as well as the authenticity of all original documents and the conformity to original documents of all copies of such documents as may have been supplied during the course of examination.

For the purposes of rendering this opinion, I have specifically also reviewed the following documents:

1. Annual Report/Initial Company Information and Disclosure Statement: Company Disclosure Statement and Financial Statements, as are publicly available and were posted on the OTC Disclosure and News Service on March 4, 2013 for the fiscal year ended December 31, 2012.
2. Initial Company Information and Disclosure Statement: Company Disclosure Statement and Financial Statements, as are publicly available and were posted on the OTC Disclosure and News Service on October 17, 2012 for the quarter ended September 30, 2012.
3. Initial Company Information and Disclosure Statement: Company Disclosure Statement and Financials Statements, as are publicly available and were posted on the OTC Disclosure and News Service on August 1, 2012 for the quarter ended June 30, 2012.
4. Initial Company Information and Disclosure Statement: Company Disclosure Statement and Financials Statements, as are publicly available and were posted on the OTC Disclosure and News Service on May 23, 2012 for the quarter ending March 31, 2012.
5. Annual Report: Company Financials and notes to the Financials as are publicly available and were posted on the OTC Disclosure and News Service on May 14, 2012 for the year ending December 31, 2011.
6. Initial Company Information and Disclosure Statement: Company Disclosure Statement and Financial Statements, as are publicly available and were posted on the OTC Disclosure and News Service on December 14, 2011 for the period ending September 30, 2011. The year end Financial Statements for the previous two years have also been included in the Disclosure Statement.

For the purposes of rendering this opinion, I have assumed that no person or entity has engaged in fraud or misrepresentation regarding the inducement relating to, or the execution or delivery of, the documents reviewed. Furthermore, I express no opinion as to the validity of any of the assumptions, form or content of any financial or statistical data contained therein. The terms used in this opinion shall have the meaning ascribed to them in the documents relied upon in rendering this opinion.

Regarding the common stock of the Issuer, par value \$.0001 (the "Securities"), in the opinion of the undersigned, the Initial Company Information and Disclosure Statement and Financial Statements for the fiscal year ended December 31, 2012 published on the OTC Disclosure and News Service on March 4, 2013, (i) constitutes "adequate current public information" concerning the Securities of 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"), (iii) complies as to form with the Pink OTC Markets Guidelines for Providing Adequate Current information, which are located on the Internet at www.otcmarkets.com, and (iv) has been posted in the OTC Disclosure and News Service. Furthermore, after reasonable investigation I have no reason to believe that such information contained an untrue statement of a material fact or omitted to state a material fact in order to make the statements made, in light of the circumstances under which they were made, not misleading.

The Issuers unaudited financial statements were prepared by Steven John Corso, a Certified Public Accountant, and a graduate of New York University with an MBA in Accounting Taxation. Mr. Corso graduated from Cornell University with a BA in Economics and Finance, and also received a law degree from George Washington University. Mr. Corso has provided accounting/CPA services to public companies, including financial preparation for all SEC filings, and began his career in 1987 while working for Arthur Andersen LLP. The unaudited financial statements were prepared in accordance with GAAP.

The Company's transfer agent is Columbia Stock Transfer Company, with a business address of 601 E. Seltice Way, Suite 202, Post Falls, ID 83854, and is registered with the SEC under the Exchange Act. I have reviewed a copy of the outstanding share document prepared by the transfer agent for the date ended December 31, 2012 to confirm that the number of outstanding shares set forth in the Report are correct.

The undersigned has (i) personally met with the Issuer's management and a majority of its directors, (ii) reviewed the Report published by the Issuer on the OTC Disclosure and News Service, and (iii) discussed the Report with management and a majority of the directors of the Issuer. To the best of my knowledge and after reasonable inquiry of the Issuer's management and directors and a receipt of written attestation, there is no officer, director, 5% holder, or counsel currently under investigation by any federal or state regulatory agency for any violation of federal or state securities laws.

This opinion is solely for the information of the addressee hereof and the other parties specifically identified in the first paragraph hereof, and is not to be quoted in whole or in part or otherwise referred to, nor is it to be filed with any governmental agency or other person without my prior written consent. Other than the addressee hereof and such other parties, no one is entitled to rely on this opinion. This opinion is based on my knowledge of the law and facts as of the date hereof. I assume no duty to communicate with you with respect to any other matter which comes to my attention hereafter.

Thank you for your consideration and attention.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Ken Bart', with a stylized flourish at the end.

Ken Bart
Attorney At Law