

**JONATHAN D. LEINWAND, P.A.**

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April 3, 2012

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

Atlas Technology Group, Inc.  
Quarterly Information And Disclosure Statement  
Year Ended December 31, 2011

Ladies and Gentlemen:

Our office has been engaged by the Company to be its special securities counsel. Our services include preparing or reviewing disclosure information and press releases, interfacing with the chief financial officer and independent accountants, and giving general legal advice to management. We have examined such corporate records and other documents and have asked such questions of law as we have considered necessary or appropriate for the purpose of writing this letter. We have relied on publicly available information from the Secretary of State of the State of Delaware and information obtained from the Company's officers and directors. We have also reviewed the following documents posted at [www.OTCMarkets.com](http://www.OTCMarkets.com) and publicly available through the OTC Disclosure and New Service in connection with the preparation of this letter;

- The Company's Annual Information and Disclosure Statement and Financial Statements for the Year Ended December 31, 2011 posted March 30, 2012
- The Company's Quarterly Information and Disclosure Statement and the Company's Financial Statements for the Quarter Ended September 30, 2011 posted November 20, 2011
- the Company's Quarterly Information and Disclosure Statement and the Company's Financial Statements for the Quarter Ended June 30, 2011 posted on August 16, 2011;
- the Company's Issuer Initial Information and Disclosure Statement posted on April 7, 2011
- the Company's Annual Financial Reports for the years ended December 31, 2010 and December 31, 2009
- the Company's Articles of Incorporation and Bylaws posted on April 7, 2011.

We believe the sources we have relied upon are reliable.

Our letter relates to the laws of the United States, specifically the Securities Act and the corporate laws of the State of Delaware. The undersigned is member in good standing of the bar of the State of Florida since 1995, is a resident of the United States and is permitted to practice before the Securities and Exchange Commission ("*SEC*") and the undersigned has not been prohibited from practice thereunder.

The Company is not a reporting issuer under the Securities Exchange Act of 1934 (*"Exchange Act"*) and, therefore, does not file periodic reports with the SEC.

This Information constitutes, in our opinion, adequate current public information concerning the Company's securities and is available within the meaning of Rule 144(c)(2) under the Securities Act. It includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the securities under Rule 15c2-11 under the Exchange Act and complies as to form with the OTC Market's Guidelines for Providing Adequate Current Information.

The person responsible for the preparation of the Company's financial statements is James Albion, CEO. He has an extensive background as an entrepreneur where he gained experience preparing financial statements. Mr. Albion has over nineteen years of experience preparing financial statements during his career as a CEO. He is familiar with all of the operations of Atlas Technology Group, Inc and he maintains the Company's books and records. The financial statements are not audited.

The Company's transfer agent is Signature Stock Transfer Inc., which is registered with the SEC. The method used to confirm the number of outstanding shares of common stock set forth in the Information Statement was to contact the transfer agent and receive written confirmation as to the number of outstanding shares. The transfer agent is SEC registered as confirmed by checking the SEC's Edgar system.

The undersigned has personally met with management and all of the directors of the Company. The undersigned has reviewed the Information Statement, as presently published by the Company through the OTC Disclosure and News Service. The undersigned discussed the disclosed information with management and all of the directors of the Company.

To the best of my knowledge, after inquiry of management and the directors of the Company, neither counsel nor any officer, director or 5% or greater holder of the outstanding securities of the Company is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

We have compiled and list below the names of each executive officer, director, general partner and other control person of the Company and promoter, finder, consultant or any other advisor of the Company who assisted, prepared or provided information with respect to the Company's disclosure or who received securities as consideration for services rendered to the Company and the following information related to each: (i) their full name, (ii) their business address, (iii) the number and class of the Company's securities beneficially owned by each of them, (iv) with respect to each of the securities described in the preceding clause whether or not the certificate or other document that evidences the securities contains a legend stating that the securities have not been registered under the Securities Act and setting forth or referring to restrictions on transferability and sale of the securities and (v) a complete description of the consideration received by the Company in connection with each issuance of shares to any of them including, without limitation, the nature of any services performed for or on behalf of the Company. For purpose of this letter, the term "control person" includes (i) any person controlling, under common control with, or controlled by, the Company or (ii) any person who obtained securities of the Company in connection with a negotiation with the Company within the three-year period prior to the date of the opinion. With respect to any of the Company's control persons that is an entity and any parent entity of any control person, this letter provides the information for each control person of such entity or parent entity.

Mr. James Albion, Title: Chief Executive Officer and Chairman  
Number of Shares Owned: 416,065,000 shares of common stock (including 171,000,000 beneficially owned by members of Mr. Albion's family) and 1 share of preferred stock. The preferred stock entitles Mr. Albion to 61% of the voting rights of the common stock.

Mr. Tyler Libby, Title: President  
Number of shares owned: 1,000,000

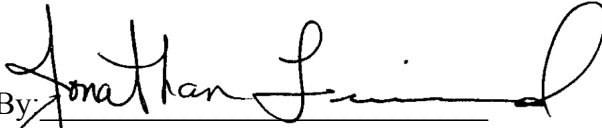
The business address for all officers and directors is:

38 Fieldstone Drive  
Dover, NH 03820

The total outstanding shares of Common Stock, as of the date of this letter, is 693,425,856.

No person or entity other than OTC Markets is entitled to rely upon this opinion. OTC Markets, however, is granted full and complete permission and rights to publish this document via the OTC Disclosure and News Service for viewing by the general public and regulators. The public and OTC Markets may rely on the above in determining whether Atlas has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933. However, the information which has been posted via OTC Disclosure and News Service constitutes adequate current public information, is available within the meaning of S.E.C. Rule 144(c)(2) of the Securities Act, includes all the information that a broker-dealer would be required to obtain from an issuer in order to publish a quotation for its securities pursuant to Rule 15c2-11 under the Securities Exchange Act of 1934, and complies as to form with the OTC Markets Guidelines for Providing Adequate Current Information.

Very Truly Yours,  
JONATHAN D. LEINWAND, P.A.

By:   
Jonathan D. Leinwand, Esq.