THE LAW OFFICES OF SEC ATTORNEYS
116 Court Street, Suite 707
New Haven, Connecticut 06511 USA

203.222.9333 Tel
203-823-9343 Fax
secattorneys.com

Hedge Funds, Securities, Corporate, Tax, International, Mergers and Acquisitions and Related Matters

April 25, 2014

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

Re: AV1 GROUP, INC.
Quarterly Information and Disclosure Statement
Dated March 31, 2014

Ladies and Gentlemen:

You are entitled to rely on this letter in determining whether AV1 Group, Inc., *("Company")* has made adequate current information publicly available within the meaning of Rule 144c(2) under the Securities Act of 1933 *("Securities Act")*.

The undersigned is a resident of the United States. 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 Florida and information obtained from the Company's officers and directors. We have also reviewed the following documents posted at www.OTCMarkets.com and publicly available through the OTC Disclosure and New Service in connection with the preparation of this letter; (i) the Company's Quarterly Issuer Information and Disclosure Statement and Financial Statements for the Quarter Ended March 31, 2014, attached thereto, posted on April 25, 2014 (ii) and the Company's amended Articles of Incorporation as filed with the State of Florida attached hereto and its Bylaws posted on March 16, 2011 (the

"Information") and (iii) the Company's Reinstatement document as filed with the State of Florida attached hereto. 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 Florida. The undersigned is member in good standing of the bar of the State of Connecticut since 1984 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 Bryen Beglinger, CEO, President and Treasurer. He has an extensive background in marketing and finance where he gained experience preparing financial statements. Mr. Beglinger has many years of experience preparing financial statements during his career. He is familiar with all of the operations of AV1 Group, Inc. and he maintains the Company's books and records. The financial statements are not audited.

The Company's transfer agent is Pacific Stock Transfer Company, 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 undersigned has had contact 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.

No person other than OTC Markets Group, Inc. is entitled to rely on this letter. However, the undersigned hereby grants the OTC Markets Group, Inc. full and complete permission and rights to publish this letter in the OTC Disclosure and News Service for viewing by the public and regulators.

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. Bryen Beglinger
Title: Chairman of the Board, Chief Executive Officer, President and Treasurer.
Number of Shares Owned: 0 shares of common stock and 0 shares of preferred stock.

Ms. Lisa Landau
Title: Director, Vice President and Secretary.
Number of Shares Owned: 0 shares of common stock and 0 shares of preferred stock.

The business address for all officers and directors is:

Av1 Group, Inc., 7660-H Fay Avenue, Suite 312, LaJolla, CA 92037

Marijuana Incubator Group, Inc.
Number of Shares Owned: 5,265,051,648 shares of common stock and 0 shares of preferred stock. Of the common stock, all are restricted.

The total outstanding shares of Common Stock, as of the date of this letter, is 10,000,000,000.

The undersigned has made specific inquiry of each of the persons listed above, persons engaged in promotional activities regarding the Company, and persons owning more than ten percent (10%) of the Company's Common Stock (collectively, the "Insiders"), and based upon such inquiries and other available information, any sales of Common Stock by Insiders within the twelve-month period prior to the opinion have been made in compliance with Rule 144, including, without limitation, any required filings of Form 144, and nothing has come to the attention of counsel indicating that any of the Insiders is in possession of any material non-public information regarding the Company or the Securities that would prohibit any of them from buying or selling the Securities under Rules 10b-5 or 10b5-l under the Exchange Act.

Sincerely yours,

Jerry Gruenbaum, Esquire

JG:bsg

2014 FOR PROFIT CORPORATION REINSTATEMENT

FILED
Apr 02, 2014
Secretary of State

DOCUMENT# P98000036911

Entity Name: AV1 GROUP, INC.

Current Principal Place of Business:

405 LEXINGTON AVENUE
SUITE 2600
NEW YORK, NY 10017

New Principal Place of Business:

7660-H FAY AVENUE
SUITE 312
LA JOLLA, CA 92037

Current Mailing Address:

405 LEXINGTON AVENUE
SUITE 2600
NEW YORK, NY 10017

New Mailing Address:

7660-H FAY AVENUE
SUITE 312
LA JOLLA, CA 92037

FEI Number: 45-0601827 **FEI Number Applied For ( )** **FEI Number Not Applicable ( )** **Certificate of Status Desired ( )**

Name and Address of Current Registered Agent:

DAVIES, CHRISTOPHER K
2234 N. FEDERAL HIGHWAY
SUITE 300
BOCA RATON, FL 33431 US

Name and Address of New Registered Agent:

REGISTERED AGENTS INC
3030 N ROCKY POINT DR
SUITE 150A
TAMPA, FL 33607 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE: DAN KEEN--PRESIDENT 04/02/2014
Electronic Signature of Registered Agent Date

OFFICERS AND DIRECTORS:

Title: DIRE
Name: BEGLINGER, BRYEN
Address: 7660-H FAY AVENUE, SUITE 312
City-St-Zip: LA JOLLA, CA 92037

Title: DIRE
Name: LANDAU, LISA
Address: 7660-H FAY AVENUE, SUITE 312
City-St-Zip: LA JOLLA, CA 92037

Title: PRES
Name: BEGLINGER, BRYEN
Address: 7660-H FAY AVENUE, SUITE 312
City-St-Zip: LA JOLLA, CA 92037

Title: TRES
Name: BEGLINGER, BRYEN
Address: 7660-H FAY AVENUE, SUITE 312
City-St-Zip: LA JOLLA, CA 92037

Title: VP
Name: LANDAU, LISA
Address: 7660-H FAY AVENUE, SUITE 312
City-St-Zip: LA JOLLA, CA 92037

Title: SEC
Name: LANDAU, LISA
Address: 7660-H FAY AVENUE, SUITE 312
City-St-Zip: LA JOLLA, CA 92037

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 607, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: BRYEN BEGLINGER PRES 04/02/2014
Electronic Signature of Signing Officer or Director Date

Articles of Amendment
to
Articles of Incorporation
of

AV1 Group, Inc.

FILED
14 APR 16 AM 10:09
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

(Name of Corporation as currently filed with the Florida Dept. of State)

P98000036911

(Document Number of Corporation (if known))

Pursuant to the provisions of section 607.1006, Florida Statutes, this ***Florida Profit Corporation*** adopts the following amendment(s) to its Articles of Incorporation:

A. If amending name, enter the new name of the corporation:

_____ *The new name must be distinguishable and contain the word "corporation," "company," or "incorporated" or the abbreviation "Corp.," "Inc.," or Co.," or the designation "Corp," "Inc," or "Co". A professional corporation name must contain the word "chartered," "professional association," or the abbreviation "P.A."*

B. Enter new principal office address, if applicable:
(Principal office address MUST BE A STREET ADDRESS)

_____
_____
_____

C. Enter new mailing address, if applicable:
(Mailing address MAY BE A POST OFFICE BOX)

_____
_____
_____

D. If amending the registered agent and/or registered office address in Florida, enter the name of the new registered agent and/or the new registered office address:

Name of New Registered Agent _____

_____
(Florida street address)

New Registered Office Address: _____, Florida_____
(City) *(Zip Code)*

New Registered Agent's Signature, if changing Registered Agent:
I hereby accept the appointment as registered agent. I am familiar with and accept the obligations of the position.

_____
Signature of New Registered Agent, if changing

If amending the Officers and/or Directors, enter the title and name of each officer/director being removed and title, name, and address of each Officer and/or Director being added:

(Attach additional sheets, if necessary)

Please note the officer/director title by the first letter of the office title:

P = President; V= Vice President; T= Treasurer; S= Secretary; D= Director; TR= Trustee; C = Chairman or Clerk; CEO = Chief Executive Officer; CFO = Chief Financial Officer. If an officer/director holds more than one title, list the first letter of each office held. President, Treasurer, Director would be PTD.

Changes should be noted in the following manner. Currently John Doe is listed as the PST and Mike Jones is listed as the V. There is a change, Mike Jones leaves the corporation, Sally Smith is named the V and S. These should be noted as John Doe, PT as a Change, Mike Jones, V as Remove, and Sally Smith, SV as an Add.

Example:

X Change	PT	John Doe
X Remove	V	Mike Jones
X Add	SV	Sally Smith

Type of Action (Check One)	Title	Name	Address
1) ☐ Change	_____	_____	_____
☐ Add			_____
☐ Remove			_____
2) ☐ Change	_____	_____	_____
☐ Add			_____
☐ Remove			_____
3) ☐ Change	_____	_____	_____
☐ Add			_____
☐ Remove			_____
4) ☐ Change	_____	_____	_____
☐ Add			_____
☐ Remove			_____
5) ☐ Change	_____	_____	_____
☐ Add			_____
☐ Remove			_____
6) ☐ Change	_____	_____	_____
☐ Add			_____
☐ Remove			_____

The date of each amendment(s) adoption: April 15, 2014, if other than the date this document was signed.

Effective date if applicable: _____

(no more than 90 days after amendment file date)

Adoption of Amendment(s) **(CHECK ONE)**

☑ The amendment(s) was/were adopted by the shareholders. The number of votes cast for the amendment(s) by the shareholders was/were sufficient for approval.

☐ The amendment(s) was/were approved by the shareholders through voting groups. *The following statement must be separately provided for each voting group entitled to vote separately on the amendment(s):*

"The number of votes cast for the amendment(s) was/were sufficient for approval

by _____."

(voting group)

☐ The amendment(s) was/were adopted by the board of directors without shareholder action and shareholder action was not required.

☐ The amendment(s) was/were adopted by the incorporators without shareholder action and shareholder action was not required.

Dated April 15, 2014

Signature _____

(By a director, president or other officer – if directors or officers have not been selected, by an incorporator – if in the hands of a receiver, trustee, or other court appointed fiduciary by that fiduciary)

Bryen Beglinger

(Typed or printed name of person signing)

Chairman of the Board & CEO

(Title of person signing)

FILED
14 APR 16 AM 10: 09
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

E. If amending or adding additional Articles, enter change(s) here:
(Attach *additional sheets, if necessary*). *(Be specific)*

Article II - Capital Stock

Paragraph of Article II is deleted in its entirety and replaced with the following:

The total number of shares of capital stock which this corporation shall have the authority to issue is Fifteen Billion Five Million (15,005,000,000) shares, consisting of Five Million (5,000,000) shares of Preferred Stock having a par value of $0.0001 per share and Fifteen Billion (15,000,000,000) shares of Common Stock having a par value of $0.0001 per share.

F. If an amendment provides for an exchange, reclassification, or cancellation of issued shares, provisions for implementing the amendment if not contained in the amendment itself:
(*if not applicable, indicate N/A*)

FILED
14 APR 16 AM 10:09
SECRETARY OF STATE
TALLAHASSEE, FLORIDA