



**Securities Counselors, Inc.**  
**The Securities Professionals**  
**for Private and Public Issuers, Shareholders and Funding Sources**

March 30, 2017

VIA TELECOPIER FOR FILING ON OTC MARKETS/PINK

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

Re: Bellatora, Inc.; Attorney Letter with Respect to Adequate Current Information; Annual Disclosure Statement for the Annual Period Ended December 31, 2016

Dear Sirs:

This letter is written on behalf of Bellatora, Inc. (the “Issuer”). OTC Markets Group, Inc. (“OTC Markets”) 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 with regard to Issuer’s common stock (the “Securities”). This law firm (hereafter “Firm”) is a professional corporation, incorporated in the state of Illinois and the undersigned counsel (hereafter “Counsel”) is a U.S. resident and have been retained by the Issuer for the purpose of rendering this letter and related matters. We serve as corporate and securities counsel to the Issuer. This Firm has no relationship with the Issuer other than as attorney-client and, other than its members, has no existing or prior relationship with any prior counsel of Issuer. This Firm is not currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws. However, since 2009, the undersigned, Randall Goulding has been in civil litigation with the SEC for Investment Advisers Act matters, principally books and records alleged violations, none of which were intentional or material, and all of which were immediately corrected following the routine on-site examination of The Nutmeg Group, LLC, a Registered Investment Adviser, and prior to the litigation. In the history of Nutmeg, there was never an investor complaint. Within the context of the litigation, all other (non-books and records) allegations have been proven to be false. Moreover, the SEC is subject to binding admissions that its own allegations are false. The Court ruled that neither the SEC’s responses to discovery nor its Rule 26 submission is “sufficient to secure the just, speedy and inexpensive determination of [the] action and proceeding (Fed.R.Civ.P. 1) and it does not comport with the letter and spirit of Rule 26(a)(1)(A)(iii).”

Without relying on the work of other counsel, we have examined such corporate records and other documents and such questions of law as considered necessary or appropriate for purposes of rendering the letter and have relied on information obtained from public officials, officers of the Issuer and other sources believed to be reliable. In connection with rendering this opinion, we have investigated such matters and examined such documents as deemed necessary. In examining the documents, we have assumed the genuineness of signatures (both manual and conformed), the authenticity of documents submitted as originals, the conformity with originals of all documents furnished as copies and the correctness of facts set forth in such documents.

Counsel is authorized to practice law in the state of Illinois and is permitted to practice before the Securities and Exchange Commission (the “SEC”) and has not been prohibited from practice before such agency. In connection with the preparation of this letter, we have reviewed the following documents in connection with the preparation of the letter (the “Information”), the dates that such documents were

posted on OTC Disclosure and News Service (“OTC News Service” and formerly “Pink Sheets News Service”) reflected therein:

~ Issuer was incorporated as “Oncology Med, Inc.,” in Delaware on March 27, 2007. On March 10, 2016, effective March 11, 2016, the Issuer changed the name of the public company to “Bellatora Inc.” Issuer has undertaken to provide the most up-to-date information and has submitted the following documents to enable placement on OTC News Service (formerly Pink Sheets News Service) as current information through full corporate public disclosure, including its most recent Annual and Quarterly Reports. This Information 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 and complies as to form with the OTC Markets Guidelines for Providing Adequate Current Information. This Information has been made available and verified by the appropriate officers and has been made available through the OTC Markets disclosure platform and includes not less than the following:

~ The following Information and documents were reviewed in relation to the Issuer:

All material contracts associated with Issuer;  
Articles of incorporation and Corporate By-Laws;

<b>Date Posted</b>	<b>Report Title</b>	<b>Period End Date</b>
March 30, 2017	Annual Report	December 31, 2016
March 30, 2017	Annual Report	December 31, 2016
November 29, 2016	Annual Report	Dec 31, 2015
November 29, 2016	Annual Report	Dec 31, 2014
November 29, 2016	Quarterly Report	Sept 30, 2016
November 29, 2016	Quarterly Report	Jun 30, 2016
November 29, 2016	Quarterly Report	March 31, 2016
November 29, 2016	Initial Company Information and Disclosure Statement	Sept 30, 2016

The information, as of the periods covered by this letter, in our opinion, having so reviewed the above enumerated documents, (i) constitutes “adequate current public information” concerning the Securities and the Issuer and “is available” within the meaning of Rule 144(c)(2) under the Securities Act, including its dissemination on OTC Markets’ disclosure platform; (ii) includes all of the substantive 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 OTC Markets Guidelines for Providing Adequate Current Information (current version dated April 25, 2013) which are located on the Internet at [www.otcm Markets.com](http://www.otcm Markets.com); and (iv) has been posted on the OTC Markets News Service.

~ Please be advised that:

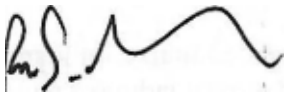
- The person responsible for the preparation of the financial statements contained in the quarterly and annual reports and the underlying data is Atom Miller, CEO, [atom@bellatoraecigars.com](mailto:atom@bellatoraecigars.com), 10205 Barrel Ridge St., Las Vegas, Nevada 89183, (702) 518-6656. The financial statements have not been audited. Mr. Miller is not a certified public accountant, but has had considerable on-job training, having been responsible for collection and

oversight of financial data of private companies and is now running this public company and has drafted the business plan and the associated management's discussion and analysis ("MD&A") which, emphasizes proper revenue recognition. Mr. Miller has confirmed that, while unaudited, all information for the December 31, 2016 annual reports has been provided, to the best of his ability, in accordance with GAAP standards, fairly representing in his view the financial position of the Company.

- The Issuer's transfer agent is Justeene Blankenship, Action Stock Transfer, 2469 E. Fort Union Blvd, Suite 214, Salt Lake City, UT 84121, (801) 274-1088 voice, (801) 274-1099 fax, [jb@actionstocktransfer.com](mailto:jb@actionstocktransfer.com), [www.actionstocktransfer.com](http://www.actionstocktransfer.com) (the "Transfer Agent"). The Transfer Agent is registered under the Exchange Act. This Firm has confirmed that it is registered with the SEC.
- This Firm has, for the period covered by this report, (i) personally met with management, using face time, and the sole member of the Board of Directors of the Issuer as of the date of this Information, (ii) reviewed the Information, as amended, published by the Issuer on the OTC Disclosure and News Service and (iii) discussed the Information with management and the director of the Issuer.
- To the best of our knowledge, after inquiry of management and the directors of the Issuer, neither the issuer nor any holder of 5% of the Issuer's Securities, is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

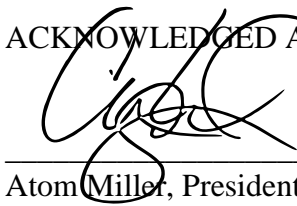
No person other than OTC Markets is entitled to rely on this letter but grants OTC Markets full and complete permission and rights to publish the letter in its OTC Markets Disclosure and News Service for viewing by the public and regulators. We express no opinion as to the applicability to or compliance with any state securities or "blue-sky" laws. In addition, this letter is given as of the date set forth above and is restricted to the stated facts and circumstances presented to us and described herein, and that any other or different facts and circumstances might require a different letter, and we assume no, and hereby disclaim any, obligation to update or supplement this letter to reflect any facts or circumstances that may hereafter come to our attention or any changes in laws that may hereafter occur or which occurred prior to the date hereof, the occurrence of which we had no knowledge.

Very truly yours,



/s/ Randall S. Goulding, Esq.  
cc: Atom Miller

ACKNOWLEDGED AND AGREED FACTUALLY AS TO THE FOREGOING

  
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Atom Miller, President and CEO