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February 07, 2013

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

Re: Legal Opinion concerning Adequate Current Information of Latteno Food Corp.
(Symbol-LATF).

To Whom It May Concern:

I have been retained by Latteno Food Corp. (hereinafter “Issuer” or “Company”), to render an opinion as to the Issuer’s compliance with the Guidelines for Disclosure of Adequate Current Information. The Firm is a United States citizen and has been retained for the sole purpose of reviewing the current information supplied by the Issuer. OTC Markets is entitled to rely on the current legal opinion in determining whether the Issuer has made adequate current information available within the meaning of Rule 144(c)(2) under the Securities Act of 1933.

ANALYSIS

In determining whether the Issuer has met its disclosure obligations with respect to adequate current information, counsel has reviewed a number of documents obtained from the Issuer for the purpose of rendering the within opinion, and the documents examined consist of:

- (1) Issuer Disclosure Statement filed with the OTC Markets, Inc. on January 23, 2013 for the annual period ended December 31, 2012;
- (2) The Annual Financial Report for the period ended December 31, 2012 filed with OTC Markets, Inc. on January 23, 2013;
- (3) Articles of Incorporation filed with the OTC Markets, Inc. on January 14, 2013 and all subsequent changes to Articles of Incorporation of the Issuer from inception to the present;
- (4) Minutes of the Board of Directors from inception to the present;

(5) Bylaws of the Issuer.

In addition, I have made such investigations and have considered such questions of law as I deemed necessary and appropriate for the purpose of rendering this Opinion. In all such examinations, I have assumed the genuineness of all signatures, the authenticity of all documents submitted to me as originals, the conformity to original documents of all documents submitted to me as copies and the authenticity of all originals of such documents submitted as copies. Further, in all such examinations, I may have relied on information obtained from public officials, officers of the Issuer and other sources and represent that all such sources are believed to be reliable.

This opinion opines that the Disclosure Documents as filed on January 23, 2013, and the Annual Financial Report filed January 23, 2013 for the annual period ended December 31, 2012, as filed: (i) constitute adequate current public information concerning the shares of common stock of the Issuer (the "Securities") and the Issuer and is available within the meaning of Rule 144(c)(2) under the Securities Act; (ii) include all of the information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for the shares of common stock of the Corporation (the "Securities"), under Rule 15c2-11 of the Exchange Act; (iii) comply as to form with the Pink Sheets Guidelines for Providing Adequate Current Information, which are located on the Internet at www.otcm Markets.com; and (iv) have been posted in the OTC Sheets News Service.

Please be advised that OTC Markets, Inc. is entitled to rely on the Opinion in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act.

In rendering the Opinion, I have reviewed such corporate records and other documents as I deemed necessary regarding the filing of the Disclosure Documents as well as the filing of the Annual Report. In addition, I have made such investigations and have considered such questions of law as I deemed necessary and appropriate for the purpose of rendering this Opinion. In all such examination, I have assumed the genuineness of all signatures, the authenticity of all documents submitted to me as originals, the conformity to original documents of all documents submitted to me as copies and the authenticity of all originals of such documents submitted as copies. Further, in all such examinations, I may have relied on information obtained from public officials, officers of the Issuer and other sources and represent that all such sources are believed to be reliable.

Andrew Winston is responsible for the preparation of the financial statement and notes thereto contained in the Annual and the Interim Financial Report on behalf of the Issuer (the "Financial Statements"). The Financial Statements are not audited. Andrew Winston is not admitted to the PCAOB. Mr. Winston's qualifications result from his prior experience of over 6 years in the preparation, analysis, and presentation of financial statements for both private and

public companies serving in his role as executive consultant or Chief Financial Officer in various corporate and client capacities.

The Issuer's transfer agent (the "Transfer Agent") is OTR, Inc., 1000 Southwest Broadway Street, Portland, Oregon 97205. The Transfer Agent is registered with the Securities and Exchange Commission. All quotes of the Issuer's Securities in the production were made by the undersigned from verbal communication with the Transfer Agent during the process of production, ensuring the most accurate and timely information.

The undersigned has personally met with and discussed with management and a majority of the Board of Directors the Disclosure Documents, and the Annual Report, and has reviewed the information provided in the Annual Report and Disclosure Documents, and has received management's approval of the Opinion and all filings hereunder. Moreover, to the best of my knowledge, after inquiry of management and the members of the Board of Directors of the Issuer, neither the Issuer nor its Board of Directors nor any 5% or greater shareholder is currently under investigation by any Federal or State regulatory authority for any violations of Federal or State securities laws.

I am a resident of the State of California and admitted to practice law in the State of California. I have been retained by the Issuer for the purpose of rendering this Opinion and related matters. My relationship as counsel to the Issuer is solely as a law firm serving as securities counsel and retained solely for the purpose of reviewing the current information provided by the Issuer. I have never been prohibited from practicing before the Securities and Exchange Commission.

The opinions set forth herein are expressed as of the date hereof and remain valid so long as the documents, instruments, records and certificates I have examined and relied upon, as noted above, are unchanged and the assumptions I have made, as noted above, are valid. While this Opinion is intended exclusively for use by OTC Markets, Inc., the same is hereby granted full and complete rights and permission without any future request to publish this Opinion as part of "otcm Markets.com" for viewing by the public and regulatory agencies.

Sincerely,

/s/ Joseph Pittera

Joseph Pittera