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November 22, 2016

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

Re: Opinion Letter Regarding Current Public Information
Next Generation, Inc. (OTC Pink: NGMC)

Dear Sir or Madam,

Please be advised that I have been retained by Next Generation, Inc., a Nevada corporation (the “Issuer”), to provide this opinion to you. In connection therewith, the OTC Markets Group, Inc. (“OTC Markets”) is entitled to rely on the contents herein in determining whether the Issuer has made adequate current public information within the meaning of Rule 144(c)(2) promulgated under the Securities Act of 1933 (the “Act”). Notwithstanding the foregoing, OTC Markets has complete and unrestricted permission to publish this opinion letter via the OTC Disclosure and News Service (“OTC Disclosure”) for viewing by the general public, however, no persons other than OTC Markets may act in reliance thereupon.

I am a citizen of, and reside in, the United States of America and am an attorney licensed to practice in the State of Colorado. This letter applies to the United States of America and all jurisdictions therein. Accordingly, no attempt is made herein to provide an opinion with regards to the laws of any jurisdiction other than the aforementioned. Moreover, I have not been prohibited or otherwise enjoined from practicing before the Securities and Exchange Commission (“SEC”) or any other government or self-regulatory agency. The Issuer has retained me as counsel for the purpose of reviewing the current information disclosed by it as well as all legal matters pertaining to the Issuer.

In connection with the opinion contained herein, I have reviewed applicable federal laws, rules and regulations, including, specifically, the Securities Act of 1933 and Securities Exchange Act of 1934 (the "Exchange Act"). Moreover, I have examined originals or copies, certified or otherwise identified to my satisfaction, of such documents, certificates or records provided to me by Issuer as I have deemed necessary or appropriate bases for the opinion set forth herein; such documents, certificates and records being, to the best of my knowledge and belief, reliable. This includes: (a) the Annual Disclosure Statement for fiscal year ended December 31, 2015; (b) unaudited financial statements, including footnotes, for fiscal year ended December 31, 2016; (c) the Quarterly Disclosure Statement for six month period ended June 30, 2016; and (d) unaudited financial statements for six month period ended June 30, 2016 (the "OTC Filings"). The OTC Filings were all filed with OTC Disclosure on November 21, 2016.

In my examination, I have assumed the legal capacity of all natural persons, 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 certified or photostatic copies and the authenticity of the originals of such copies.

The information referred to above (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, (ii) includes all of the information that a broker-dealer would require 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 Group Inc.'s Guidelines for Providing Adequate Current Information, which are located on the Internet at www.otcmarket.com, and (iv) has been posted through the OTC Disclosure and News Service.

In accordance with the foregoing opinion, the following additional information is provided:

- a. The transfer agent of the Issuer is OTR Transfer, 1001 SW Fifth Avenue, Suite 1550, Portland, Oregon 97204 (the "Transfer Agent"). The Transfer Agent is registered with the SEC. A shareholder list provided by the Transfer Agent as of November 1, 2016 is relied upon as the source of information providing for the equity capitalization of the Issuer.

b. As of November 21, 2016, the equity capitalization is as follows:

Class Authorized Outstanding

Common 999,999,999 authorized

Common 328,203,237 issued

Counsel has personally met with Mr. Darryl Reed, President/Chief Executive Officer and Director of the Issuer. Moreover, counsel has had further occasion to discuss and review the OTC Filings with the aforementioned individual. Upon discussion therewith, and on the basis of further independent review, it is my belief that Mr. Darryl Reed nor any shareholder of the Issuer holding at least five (5%) percent of the issued and outstanding shares of the Issuer, or counsel, are currently under investigation by the SEC or any other federal or state regulatory authority in connection with any alleged violations of securities statutes.

The Issuer's fiscal year end is December 31st. The unaudited financial statements are prepared in accordance with the Generally Accepted Accounting Principles (the "Financial Statements"). I have specifically reviewed copies of the Financial Statements and discussed the same with the Issuer. The Financial Statements were prepared internally by management who have extensive experience in the areas of accounting and finance, and who are familiar with the business affairs of the Issuer.

This letter is given solely to you, and may not be released to or relied upon by, nor is it intended to benefit, any other person or for any other purpose without our prior written consent; provided, however, OTC Markets Group, Inc, has full and complete permission to publish the letter through the OTC Disclosure and News Service for viewing by the public and regulators.

Very truly yours,

/s/ Michael J. Woodford

Michael J. Woodford

cc: Darryl Reed, President/CEO