

M. STEPHEN ROBERTS
ATTORNEY AT LAW
6513 PERKINS ROAD
BATON ROUGE, LOUISIANA 70808
(225) 389-8300
EMAIL: STEVE@STEVEROBERTSLAW.COM

September 29, 2014

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

Re: NanoTech Entertainment, Inc. (NTEK)
Annual Report - June 30, 2014

Dear Sir/Madam:

I have been retained by NanoTech Entertainment, Inc., a Nevada corporation ("Company"), for the purpose of rendering this letter to OTC Markets Group Inc. ("OTC Markets") with respect to the information publicly disclosed by the Company and published in the OTC Disclosure and News Service. OTC Markets is entitled to rely on this letter in determining whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended ("Securities Act").

I hereby represent that I am a U.S. resident. I am licensed to practice law in the State of Louisiana and I am permitted to practice before the U.S. Securities and Exchange Commission ("SEC"); I have not been prohibited from practice before them. As such, I am permitted to opine on the federal laws of the United States. I have been retained by the Company for the purpose of rendering this letter and related matters solely for the purpose of reviewing the current information supplied by the Company.

In connection with rendering this opinion, I have investigated such corporate records and other documents, and such questions of law as counsel considered necessary or appropriate for purposes of rendering this letter. In examining the documents, I 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, the correctness of facts set forth in such documents, due authority and capacity of all parties executing documents on behalf of parties other than the Company and that all documents constitute valid and legally binding obligations of the parties enforceable according to their terms. I have relied on information obtained from public officials, officers of the Company and other sources. I have no reason to believe that records, certificates or documents of the Company (that I have reviewed) are not accurate, authentic or reliable.

Regarding this letter, I have reviewed the documents identified in Exhibit A attached hereto and incorporated herein ("Information") published at <http://www.otcmarkets.com/stock/NTEK/filings> in connection with the preparation of this letter.

Based on the examination and inquiry set forth above, I am of opinion that the Information: (a) constitutes "adequate current public information" concerning the common stock of the Company quoted on the OTC Markets ("Securities") and the Company itself, and "is available" within the meaning of Rule 144(c)(2) under the Securities Act; (b) 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 Securities Exchange Act of 1934, as amended ("Exchange Act"); (c) complies as to form with the OTC Markets Group's OTC Pink Disclosure Guidelines, which are located on the Internet at www.otcmarkets.com; and (d) has been published through the OTC Disclosure and News Service.

The financial statements are not audited and were prepared by Karen Davis who has been employed by the Company since March, 2013 and currently serves the Company in the role of Financial Manager. Ms. Davis is responsible for maintaining the company's books and financial records and handles all of the Company's financial affairs. She and her staff also handle all payroll, tax and reporting functions at the Company. Ms. Davis has worked in the accounting field for the past 20 years at several silicon valley companies. She is currently working with the outside CPA's who will be taking over the preparation of future financial statements as the company works toward the completion of audited financials. She has also worked with the Company's former accounting and audit firms, as well as the current accounting and audit firms on the preparation and filings of all of the Company's prior financial statements including quarterly financial statements and annual financial statements that have been posted through the OTC Disclosure and News Service.

The Company's transfer agent is Stalt, Inc. ("Transfer Agent"). The Transfer Agent is registered with the SEC. To confirm the number of outstanding shares set forth in the Information, the undersigned relied on information provided to the undersigned by the transfer agent, including issuance and balance reports. In addition, the undersigned relied on information provided by the Company, including subscription and other agreements and corporate resolutions.

I have previously personally met with management and all of the directors of the Company, have reviewed the Information published by the Company through OTC Disclosure News Service, and have discussed the Information with management and all of the directors of the Company.

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

This letter is being delivered to OTC Markets for its sole use and benefit and is not to be used, circulated, quoted or otherwise referred to or relied upon for any other purpose without express written consent, except that OTC Markets has full and complete permission and rights to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators. This letter may not be filed with any governmental agency, other entity or person, without my advance, written consent.

It is understood that I express no opinion as to the applicability to or compliance with any state securities laws and regulations. In addition, this letter is given as of the date set forth above and is restricted to the stated facts and circumstances presented to me and described herein, and that any other or different facts and circumstance might require a different letter by me. I assume no, and hereby disclaim any, obligation to update or supplement this letter to reflect any facts or circumstances that may hereafter come to my attention or any changes in laws that may hereafter occur.


Yours very truly,

M. Stephen Roberts

EXHIBIT A
to
OTC Markets Attorney Letter on behalf of NanoTech Entertainment, Inc.
Dated September 29, 2014

<u>Published</u>	<u>Report Title</u>	<u>Period End Date</u>
Jun 27, 2012	Quarterly Report	Mar 31, 2012
Jun 27, 2012	Articles of Incorporation	Mar 31, 2012
Jun 27, 2012	Corporate Bylaws	Mar 31, 2012
Jun 29, 2012	Initial Company Information and Disclosure Statement	Mar 31, 2012
Jun 29, 2012	Attorney Letter with Respect to Current Information	Mar 31, 2012
Nov 19, 2013	Notice of Change in Substantial Holder Interest	Oct 10, 2013
Nov 19, 2013	Notice of Change in Substantial Holder Interest	Nov 11, 2013
Nov 19, 2013	Notice of Change in Substantial Holder Interest	Oct 18, 2013
Nov 19, 2013	Notice of Change in Substantial Holder Interest	Oct 23, 2013
Nov 19, 2013	Notice of Change in Substantial Holder Interest	Oct 31, 2013
Nov 19, 2013	Notice of Change in Substantial Holder Interest	Oct 31, 2013
Nov 19, 2013	Notice of Change in Substantial Holder Interest	Nov 4, 2013
Nov 19, 2013	Notice of Change in Substantial Holder Interest	Nov 12, 2013
Nov 19, 2013	Notice of Change in Substantial Holder Interest	Nov 13, 2013
Nov 19, 2013	Notice of Change in Substantial Holder Interest	Nov 14, 2013
Nov 19, 2013	Notice of Change in Substantial Holder Interest	Nov 15, 2013
Nov 20, 2013	Notice of Change in Substantial Holder Interest	Nov 18, 2013
Dec 6, 2013	Notice of Change in Substantial Holder Interest	Dec 5, 2013
Dec 16, 2013	Notice of Change in Substantial Holder Interest	Dec 16, 2013
Jan 29, 2014	Notice of Change in Substantial Holder Interest	Jan 31, 2013
Jan 29, 2014	Notice of Change in Substantial Holder Interest	Jan 28, 2014
Feb 13, 2014	Notice of Change in Substantial Holder Interest	Feb 12, 2014
Feb 21, 2014	Notice of Change in Substantial Holder Interest	Feb 20, 2014
Feb 27, 2014	Notice of Change in Substantial Holder Interest	Feb 26, 2014
Mar 4, 2014	Notice of Change in Substantial Holder Interest	Mar 3, 2014
Apr 12, 2014	Notice of Change in Substantial Holder Interest	Apr 11, 2014
Jun 3, 2014	Officer/Director/Affiliate Stock Transactions	May 26, 2014
Jun 3, 2014	Officer/Director/Affiliate Stock Transactions	Jun 2, 2014
Jun 8, 2014	Officer/Director/Affiliate Stock Transactions	Jun 6, 2014
Jun 16, 2014	Officer/Director/Affiliate Stock Transactions	Jun 16, 2014
Sep 29, 2014	Annual Report	Jun 30, 2014
Dec 29, 2012	Annual Report - Supplemental Information - 2013 Forecast	Dec 29, 2012
Jan 2, 2014	Supplemental Information - 2014 Forecast	Jan 1, 2014
Aug 14, 2013	Annual Report - Annual Disclosure Statement for Financial Period Ending June 30, 2013	Jun 30, 2013
Dec 31, 2012	Annual Report - Annual Information and Disclosure Statement for Period End June 30 2012	Jun 30, 2012
Oct 1, 2013	Attorney Letter with Respect to Current Information - Attorney Letter - Annual Report	Jun 30, 2013
Dec 31, 2012	Attorney Letter with Respect to Current Information - Attorney Letter for Quarter End September 30, 2012 Information and Financials	Sept 30, 2012
Dec 31, 2012	Attorney Letter with Respect to Current Information - Attorney Letter for Year End June 30, 2012 Information and Financials	Jun 30, 2012
Sep 29, 2014	Annual Report - Disclosure Report	Jun 30, 2014

May 3, 2013	Quarterly Report - Financial Statements for Quarter Ending March 31, 2013	Mar 31, 2013
Oct 16, 2013	Quarterly Report - FINANCIAL Statements for Quarter Ending September 30, 2013	Sept 30, 2013
Aug 14, 2013	Annual Report - FINANCIAL Statements for Year Ending June 30, 2013	Jun 30, 2013
Dec 31, 2012	Annual Report - Financial Information for Fiscal Year Ending June 30, 2012	Jun 30, 2012
Feb 19, 2013	Quarterly Report - Financial Information for Quarter Ending December 31, 2012	Dec 31, 2012
Feb 14, 2014	Quarterly Report - Financial Information for Quarter Ending December 31, 2013	Dec 31, 2013
May 16, 2014	Quarterly Report - Financial Information for Quarter Ending March 31, 2014	Mar 31, 2014
Dec 31, 2012	Quarterly Report - Financial Information for Quarter Ending September 30, 2012	Sept 30, 2012
Oct 10, 2013	Officer/Director Disclosure - Form 4 - Statement in Changes of Beneficial Ownership	Oct 9, 2013
Nov 19, 2013	Notice of Change in Substantial Holder Interest - Insider Disclosure	Oct 9, 2013
Nov 19, 2013	Quarterly Report - QUARTERLY INFORMATION AND DISCLOSURE STATEMENT	Sept 30, 2013
Feb 14, 2014	Quarterly Report - Quarterly Information and Disclosure Statement for Period Ending December 31, 2013	Dec 31, 2013
May 16, 2014	Quarterly Report - Quarterly Information and Disclosure Statement for Period Ending March 31, 2014	Mar 31, 2014
May 14, 2013	Quarterly Report - Quarterly Information and Disclosure Statement	Mar 31, 2013
Feb 19, 2013	Quarterly Report - Quarterly Information and Disclosure Statement for Period End December 31, 2012	Dec 31, 2012
Dec 31, 2012	Quarterly Report - Quarterly Information and Disclosure Statement for Period End September 30 2012	Sept 30, 2012
Oct 15, 2013	Officer/Director Disclosure - Statement in Changes in Beneficial Ownership	Oct 15, 2013
Oct 11, 2013	Officer/Director Disclosure - Statement in Changes of Beneficial Ownership	Oct 10, 2013
Oct 21, 2013	Officer/Director Disclosure - Statement in Changes of Beneficial Ownership	Oct 18, 2013
Oct 14, 2013	Officer/Director Disclosure - Statement of Changes in Beneficial Ownership	Oct 11, 2013
Oct 15, 2013	Officer/Director Disclosure - Statement of Changes in Beneficial Ownership	Oct 15, 2013
Oct 21, 2013	Officer/Director Disclosure - Statement of Changes in Beneficial Ownership	Oct 16, 2013
Oct 25, 2013	Officer/Director Disclosure - Statement of Changes in Beneficial Ownership	Oct 23, 2013