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April 2, 2014

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

Re: Profitable Developments, Inc. (formally: Stratton Holdings, Inc. to December 2012, also formally KIDSational, Inc. to May 2009) (the "Issuer"). Adequate Company Information and Disclosure based upon Annual Report for the period ended December 31, 2013

I have been retained to provide an examination and opinion regarding the Annual Report (which includes the Issuers Annual Financial Statements) for the period ending December 31, 2013 which was disclosed by the Issuer and published with the OTC Disclosure and News Service on March 6, 2014. The opinion is solely for the information of the addressee hereof and OTC Market Group 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. The undersigned grants OTC Markets Group full and complete permission and rights to publish the letter in the OTC Disclosure and News Service for viewing by the public and regulators.

The undersigned counsel is a U.S. resident and was retained by the Issuer solely for the purpose of rendering this opinion and reviewing the current information supplied by Issuer. This opinion is based on my knowledge of the law and facts as of the date hereof. The undersigned has examined such corporate records and other documents and such questions of law as counsel has considered necessary or appropriate for the purposes of rendering this opinion.

The undersigned was admitted to the Bar of the State of California in 1983. The undersigned is permitted to practice before the Securities and Exchange Commission ("SEC") and has never been barred from practice in any of the foregoing jurisdictions.

In formulation of the opinion set forth below, I have examined such corporate records and documents including, but not limited to, the Issuer's Articles of Incorporation, as amended, By-Laws and, minutes of meetings and actions of its Board of Directors and such other documents

as were deemed relevant and necessary as a basis for the opinion hereinafter set forth as well as meeting personally with the management and available Directors of the Company. Counsel has conferred with Directors and Management of the Company concerning the information provided and has received representations from the Company, its management and directors as to the accuracy of the information provided for this determination. In such examination and in discussions, the genuineness of all signatures set forth on each document has been assumed, as well as the authenticity of all original documents and the conformity to original documents of all copies of such documents as may have been supplied during the course of examination. This opinion is further based upon those representations which counsel believes to be reliable.

For the purpose of rendering this opinion, I have specifically also reviewed the following documents:

1. Company Information Disclosure Statement of the Issuer, Annual Report for the periods ended December 31, 2013 those are publicly available and posted on the OTC Disclosure and News Service on March 6, 2014.
2. Financial Statement of the Issuer, Annual Report (2013 End of Year Financials) for the periods ended December 31, 2012 that are publicly available and posted on the OTC Disclosure and News Service on March 6, 2013 as part of the Annual Report.

For the purposes of rendering this opinion, I have assumed that no person or entity has engaged in fraud or misrepresentation regarding the inducement relating to, or the execution or delivery of, the documents reviewed. Furthermore, I express no opinion as to the validity of any of the assumptions, form or content of any financial or statistical data contained therein. The terms used in this opinion shall have the meaning ascribed to them in the documents relied upon in rendering this opinion.

Regarding the common stock of the Issuer, par value is \$0.0001 per share, (the "Securities"), in the opinion of the undersigned, the Company Information Disclosure Statement for the period ended December 31, 2013, Annual Report for the periods ended December 31, 2013, which were published on the OTC Disclosure and News Service on March 6, 2014, Along with the Financial Statement of the Issuer, Annual Report (2013 End of Year Financials) for the periods ended December 31, 2013 that are publicly available and posted on the OTC Disclosure and News Service as part of the Annual Report on March 6, 2014. (i) constitute

“adequate current public information” concerning the Securities of 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 Securities under rule 15c2-11 under the Securities Exchange Act of 1934 (the “Exchange Act”), (iii) comply as to form with the OTC Markets Guidelines for Providing Adequate Current Information, which are located on the Internet at www.otcmarkets.com, and (iv) have been posted in the OTC Disclosure and News Service. Furthermore, after reasonable investigation I have no reason to believe that such information contained an untrue statement of a material fact or omitted to state a material fact in order to make the statements made, in light of the circumstances under which they were made, not misleading.

The Issuer's unaudited financial statements were prepared by Mr. Paul Clewlow the Current Chief Executive Officer. Mr. Clewlow has an extensive accounting background as he is a Member of the Institute of Certified Bookkeeper's in the United Kingdom. Mr. Clewlow also has a Diploma in Computerized Bookkeeping and Payroll Management. These designations allow Mr. Clewlow to prepare and practice complete accounting functions as recognized by the designated authorities of the United Kingdom. Mr. Clewlow also has an extensive background in public finance and reporting, having been a Member of the Institute of Certified Bookkeeper's. Mr. Clewlow has provided accounting and management services to public companies, including financial preparation of SEC filings including but not limited to the preparation of financial information and statements for audits and reports. Mr. Clewlow has represented that the unaudited financial statements were prepared in accordance with GAAP.

The Company's transfer agent is Transfer OnLine, Inc., with a business address of 512 SE Salmon Street, Portland OR. 97214 and is registered with the SEC under the Exchange Act. I have reviewed a copy of the Transaction Journal and tally sheet prepared by the transfer agent for the date ending December 31, 2013 to confirm that the number of outstanding shares set forth in the Information Disclosure Statement is correct.

The undersigned has (i) personally met with the Issuer's management and a majority of its directors, (ii) reviewed the Information Disclosure Statement, Annual Report for the period ended December 31, 2013 published by the Issuer on the OTC Disclosure and News Service, and (iii) discussed the Information Disclosure Statement and respective Annual Reports and Current Quarterly Report with management and a majority of the directors of the Issuer. To the best of

my knowledge and after reasonable inquiry if the Issuer's management and directors, there is no officer, director, 5% holder, or counsel currently under investigation by any federal or state regulatory agency for any violation of federal or state securities law.

The undersigned also was advised by management and discerned through a review of the Transaction Journal provided by the Transfer Agent that the Company's Chief Executive Officer and Director, Paul Clewlow is the beneficial owner of 600,000 shares of the Company's Preferred Series B Stock issued on November 15, 2012. These shares are identified as Affiliate Shares in the Transaction Journal provided by the Transfer Agent. In addition the Company's Chief Executive Officer and Director, Paul Clewlow is the beneficial owner of 3,550,000,000 shares of the Company's Common Stock issued on July 7, 2013 and April 19, 2013. These shares are identified as Affiliate Shares in the Transaction Journal provided by the Transfer Agent. Furthermore, I have been advised by management that management is unaware of any other officers, directors, general partners, control persons, finders, consultants or any other advisors to the Company whose identities would be required to be disclosed either (i) pursuant to the guidelines of OTC Markets, Inc. for Current Information Disclosure or (ii) with respect to Attorney Letters such as this, which address the Adequacy of Current information Disclosure. Finally, I have been advised by management and discerned through a review of the Transaction Journal provided by the Transfer Agent that there have been no shares of the Company's common stock which have been issued for services within the past three (3) years.

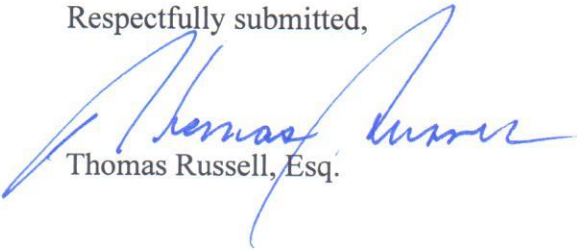
I have also made specific inquiry of management and have been advised by management that (i) there have been no sales of shares of common stock of the Company by any person whose identity is disclosed in the prior paragraph of this letter, (ii) that the Company is unaware and has no knowledge of the identity of any individual or entity who is currently or in the recent past been promoting the common stock of the Company, and (iii) that the Company is unaware of any other officer, director, control person or any other individual or entity owning more than 10% of the issued and outstanding shares of the Company's common stock having made a sale of common stock of the Company within the past twelve (12) months prior to the date hereof.

This opinion is solely for the information of the addressees hereof and the other parties specifically identified in the first paragraph hereof, and is not to be quoted in whole or in part or otherwise referred to, nor is to be filed with any governmental agency or other person without any prior written consent. Other than the addressee hereof and such other parties, no one is

entitled to rely on this opinion. This opinion is based on my knowledge of the law and facts as of the date hereof. I assume no duty to communicate with you with respect to any other matter which comes to my attention hereafter.

Thank you for your consideration and attention.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Thomas Russell". The signature is stylized with a large initial "T" and a long, sweeping underline that extends to the right.

Thomas Russell, Esq.