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March 5, 2012

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

RE: Playbox (US), Inc.

This firm serves as counsel to Playbox (US), Inc. (hereinafter the “Company”) and has been retained by the Company for the purposes of: (a) entering into the Attorney Letter Agreement with Pink OTC Markets, Inc. (hereinafter “Pink OTC”); and (b) posting this letter on the OTC Disclosure and News Service in accordance with the requirements set forth in the Attorney Letter Agreement. Pink OTC is entitled to rely upon this letter in determining whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933.

This law firm serves as regular securities counsel to the Company. The undersigned attorney is a resident of the United States of America and has been retained by the Company to render this letter and for other matters as well. The undersigned attorney is licensed to practice law in the highest court in the state of Nevada and this letter covers the jurisdiction of the state of Nevada as well as the applicable laws of the United States of America. The undersigned attorney is permitted to practice before the Securities and Exchange Commission and has not been prohibited from practice thereunder.

In rendering this letter, we have examined the Quarterly Disclosure Statement for the period ending December 31, 2011 (hereinafter the “Statement”) posted by the Company on the OTC Disclosure and News Service on March 5, 2012, and such other Company records, certificates of officers, certificates of public officials, and other instruments and documents and such questions of law as we have considered necessary and appropriate as a basis for the opinions expressed herein. All of the sources noted above are deemed to be reliable.

In rendering this letter, the undersigned attorney has personally met with management and with all of the Directors of the Company, has reviewed the Statement published by the Company and personally discussed the Statement with management and all of the Directors of the Company.

In our opinion, the Quarterly Disclosure Statement constitutes adequate current information that is publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933 as a result of such Quarterly Disclosure Statement being posted on the OTC Disclosure and News Service on March 5, 2012, and that the Quarterly Disclosure Statement includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for all of the Securities of

the Company under Rule 15c2-11 under the Securities and Exchange Act of 1934, and that the Quarterly Disclosure Statement complies as to form with the Pink Sheets "Guidelines for Providing Adequate Current Information."

The unaudited financial statements obtained in the Statement were prepared by John Meredith with an address of Woodview, 49, Westerham Road, Bassels Green, Sevenoaks, Kent TN13 2QB, United Kingdom. Mr. Meredith is a CPA with extensive experience auditing public companies. The transfer agent for the Company is Action Stock Transfer Corp., 2469 E. Fort Union Blvd, Suite 214, Salt Lake City, UT 84121. Action Stock Transfer Corp. is registered with the SEC under the Securities Exchange Act. The undersigned attorney personally confirmed the number of outstanding common shares of 1,592,936 set forth in the Quarterly Disclosure Statement with Action Stock Transfer Corp. of even date herewith.

To the best knowledge of this firm, after inquiry of management and the Directors of the Company, neither the Company nor any 5% holder, or the undersigned attorney, is currently under investigation by any Federal or state regulatory authority for any violation of Federal or state securities laws.

Pink OTC Markets is hereby granted 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 is rendered solely to Pink OTC and may not be relied upon by any other person or for any other purpose without prior written consent of this law firm.

Sincerely,

/s/ Benjamin L. Bunker

BENJAMIN L. BUNKER, ESQ.

BLB