

Cident Law Group PLLC



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September 10, 2008

Pink Sheets, LLC
304 Hudson Street 2nd Floor
New York, New York 10013

**RE: Attorney Letter with Respect to Adequate Current
Information for Spectrum Acquisition Holdings, Inc. (SPAH.PK)**

Dear Pink Sheets LLC (“Pink Sheets”)

Cident Law Group PLLC, and specifically its attorney, Matthew Maza (the “Counsel”), represents and certifies the following for Spectrum Acquisition Holdings, Inc. (the “Issuer”)

1. Pink Sheets 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.
2. Counsel is a U.S. resident and has been retained by the Issuer for the purpose of rendering this letter and related matters. Counsel is currently serving as Secretary and as a law firm serving as general Counsel.
3. Counsel has examined the Issuer’s corporate records and other documents and such questions of law as Counsel considered necessary or appropriate for purposes of rendering the letter.
4. Counsel is authorized to practice law in the State of Washington, as well as the United States District Court Western District of Washington, which includes the laws of the United States.
5. Counsel is permitted to practice before the Securities and Exchange Commission (the “SEC”) and has not been prohibited from practice thereunder.
6. Counsel may rely on information obtained from public officials, officers of the Issuer and other sources, but Counsel represents that all such sources were believed to be reliable.
7. List the documents containing the information concerning the Issuer and the Securities that is publicly available and that Counsel has reviewed in connection with the preparation of the letter (the “Information”) and the dates that such documents were posted in the Pink Sheets News Service:

Initial Company Information and Disclosure Statement, titled “SPAH Current Information Report”, dated June 30, 2008, with financial attachments for Fiscal Year 2007, First Quarter 2008 and Second Quarter 2008, posted on 9/10/2008.

8. The Information, as noted in No.7 above,
 - a. 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,
 - b. includes 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”),



- c. complies as to form with the Pink Sheets Guidelines for Providing Adequate Current Information, and
 - d. has been posted in the Pink Sheets News Service.
- 9. Dave Lindemann is the person responsible for the preparation of the financial statements contained in the Information. The financial statements are not audited. Dave Lindemann is a CPA since 1995. He was a tax manager for Jeff Meador & Associates.
- 10. The Issuer's transfer agent is Transfer Online, Inc., which is registered with the SEC. The method used to obtain the number of outstanding shares set forth in the Information was by request to the transfer agent and immediate response by such transfer agent, denoting the date of such record.
- 11. Counsel has personally met with the management and the majority of the directors of the Issuer, and reviewed and discussed the Information with Issuer's management and a majority of the directors that is published by the Issuer on the Pink Sheets News Service.
- 12. To the best knowledge of Counsel, after inquiry of management and the directors of the Issuer, neither the Issuer of the Securities, any 5% holder, nor Counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.
- 13. This letter cannot be relied upon by anyone or party except for Pink Sheets. Pink Sheets has full and complete permission and rights to publish the letter in the Pink Sheets News Service for viewing by the public and regulators.
- 14. Issuer's Persons and Parties:
 - a. executive officer, director, general partner and other control person of the Issuer
 - i. Dave Lindemann; 6501 Via Correto Drive, Austin, TX 78749; 500,000 restricted common stock; Founder's shares from merger.
 - ii. Keith Fields; 8650 Spicewood Springs, Suite 145-591, Austin, TX 78759; 2,000,000 restricted common stock; Founder's shares from merger.
 - iii. The Good One, Inc.; 5860 Citrus Blvd Suite D, #146, Harlan, LA 70123; 15,00,000 restricted common stock; Founder's shares from merger.
 - iv. Kaleidoscope Real Estate Inc.; 6757 Palijay Court, Las Vegas, NV 89103; 15,000,000 restricted common stock; Founder's shares from merger.
 - b. There are no promoter, finder, consultant or any other advisor of the Issuer that assisted, prepared or provided information with respect to the Issuer's disclosure, who received securities as consideration for the services rendered to the Issuer.
- 15. Counsel has made specific inquiry of each of;
 - a. the persons listed in paragraph 14 above,
 - b. persons engaged in promotional activities regarding the issuer, and
 - c. persons owning more than ten percent (10%) of the Securities (collectively, the "Insiders"),

Furthermore, Counsel, based upon such inquiries and other information available, any and all sales of the Securities by the Insiders within the twelve-month period prior to this letter opinion have been made in compliance with Rule 144, including, without limitation, any required filings of Form 144,



And lastly, nothing has come to the attention of Counsel indicating that any Insiders are or were in possession of any material non-public information regarding the Issuer or the Securities that would prohibit any of them from buying or selling the Securities under Rules 10b-5 or 10b5-1 under the Exchange Act.

High regards,

Matthew Cody Maza
Attorney-at-Law