

MAILANDER LAW OFFICE, INC.

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February 13, 2014

OTC Markets Group
304 Hudson Street, 3rd Floor
New York, NY 10013

RE: Triton Distribution Systems, Inc. Quarterly Report for the Period Ended
September 30, 2013, filed January 29, 2014, Amended February 11, 2014.

To Whom It May Concern:

Triton Distribution Systems, Inc. (hereafter, the "Company" or the "Issuer") retained this law firm as special counsel for the sole purpose of reviewing: (i) the disclosure information contained in the Company's report for the quarter ended September 30, 2013 (as amended on February 11, 2014), in order to analyze and render an opinion concerning the Company's current information status pursuant to Rule 144(c)(2) under the Securities Act of 1933. The subject quarterly report was filed with the OTC Markets on January 29, 2014. The Company amended this filing on February 11, 2014. The Company maintains all of its current informational and financial disclosures on the OTC Markets Internet Web Site.

The undersigned is a United States citizen who is licensed to practice law in all of the Courts in the State of California, the United States District Court for the Southern District of California and the United States Ninth Circuit Court of Appeals. This firm is eligible to practice before the Securities and Exchange Commission, and has not been prohibited from practicing before it. OTC Markets Group 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.

The Securities and Exchange Commission believes that the purpose and underlying policy of the 1933 Act is to protect investors and thus requires "that there be adequate current information concerning the issuer" (SEC Release 5223, at 81,053). Satisfaction of Rule 144(c)'s current public information requirement is accomplished in one of two ways, depending upon whether or not the issuer is subject to the periodic reporting requirements of Section 13 or 15(d) of the Exchange Act. Since the Company is not a "reporting issuer" subject to the filing obligations of Section 13 or 15(d) of the Exchange

Act for the previous 90 days, it must comply with Rule 144(c)(2) and must make publicly available certain specified information (SEC Release 5186, at *13; SEC Release 8869).

In conducting this review, the undersigned: (i) examined the Company's report for the quarter ended September 30, 2013 filed on January 29, 2014, as amended on February 11, 2014; (ii) examined other of the Company's corporate records and documents, along with such other records that were considered necessary and appropriate for purposes of determining facts, and assessing questions of law in rendering this opinion; and, (iii) personally met and conferred with Mr. Gregory Lykiardopoulos, the Company's Director and Chief Executive Officer, who was responsible for, and drafted the subject September 30, 2013 quarterly report, as amended on February 11, 2014, and who certified the financial and informational disclosures contained in that report. This firm discussed the information contained in the subject-amended report with Mr. Lykiardopoulos. The undersigned also communicated with the Company's transfer agent, Action Stock Transfer, and accounting officer (Mr. Lykiardopoulos), and as to the representations of those persons, this firm has no knowledge that any representations were unreliable or untruthful.

Rule 144(c)(2) specifies the information concerning an issuer that must be publicly available before the issuer will be deemed to have satisfied the public information requirement of the Rule (SEC Release 6099, at *8, Item 19). The "information" referred to in Rule 144(c)(2) is "the information concerning the issuer specified in paragraphs (a)(5)(i) to (xiv), inclusive, and paragraph (a)(5)(xvi) of § 240.15c2-11" under the Exchange Act. The information that must be disclosed consists of:

1. The exact name of the issuer and its predecessors (if any);
2. The address of the principal executive offices;
3. The state of incorporation;
4. The exact title and class of securities;
5. The par or stated value of the securities;
6. The number of shares outstanding as of the end of the issuer's most recent fiscal year;
7. The name and address of the issuer's transfer agent;
8. The nature of the issuer's business;
9. The nature of the issuer's products or services offered;
10. The nature and extent of the issuer's facilities;
11. The name of the issuer's Chief Executive Officer and of the members of the issuer's Board of Directors;
12. The issuer's most recent balance sheet; profit and loss statement; and retained earnings statement; and,
13. Similar financial information for that part of the preceding fiscal years that the issuer or its predecessor has been in existence.

There are two other sub-parts of Rule 15c2-11 that are inapplicable to this opinion since they apply only to broker-dealers who are either retained by, or affiliated with the issuer. Mr. Gregory Lykiardopoulos, the issuer's Director and Chief Executive Officer,

represented that the issuer is not affiliated directly or indirectly with any broker or dealer, and that no such broker or dealer is purportedly submitting any quotation for this issuer's stock on behalf of any control person [i.e. officer, director or 10% shareholder].

Rule 15c2-11 of the Exchange Act requires information to be "reasonably current." Financial statements of the issuer will be deemed reasonably current under Rule 144(c)(2) if the balance sheet is less than 16 months before the publication; the profit and loss statements are for the 12 months preceding the date of such balance sheet is of a date not less than 6 months before the publication. Other information concerning the issuer that is specified in Rule 144(c)(2) is reasonably current if it "is as of a date within 12 months prior..." [*Lad Electro Systems, Inc.*, SEC No-Action Letter, 1975 WL, 10470, March 26, 1975].

The information required under Rule 15c2-11 of the Exchange Act must also be "publicly available." SEC staff believes "The issuer should make the information available on an ongoing and continuous basis," including annual and quarterly reports (SEC Release 6099, at *8, Item 20). The SEC has also opined that where information of this sort is also made available by publication, request or broadcast to any person who requests it, this information is considered publicly available for purposes of Rule 15c2-11.

With the foregoing in mind, I reviewed the amended report of the Company for the quarter ended September 30, 2013 filed on January 29, 2014 and amended on February 11, 2014, and render the following opinion:

- The Company's complete current name and address, along with the Company's previous names, are represented on Page 1, Part A, Item 1;
- The Company's state of incorporation is included on Page 1, Part A, Item 3;
- The Company's exact title, class of securities, par value for those securities, and the total number of current issued and outstanding shares is included at the following marks: Item 5 beginning on Page 2 through 13, and on Page 28 of the Company's financials under the Title: Stockholders Equity;
- The name and address of the Company's transfer agent is included on Page 14, Item 7;
- The nature of the Company's business and the nature of the products and services the Company offers is included beginning on Page 14 through 23, Item 8;
- The Company's facilities are described on Page 23, Item 10;
- The identities of the Company's Executive Officers and Members of the Board of Directors is included on Page 23, Item 10, Part D (A);
- The Company's most recent balance sheet; profit and loss statement; and retained earnings statement is included beginning on Page 27 of Exhibit A;
- It is also my opinion, based on the Company's record filings with the OTC Markets that there exists similar financial information for the preceding fiscal years that the Company has been in existence.

The above referenced financial disclosures were not audited by an independent auditing firm, but were compiled by the Company's Accounting Officer, Mr. Gregory

Lykiardopoulos. Mr. Lykiardopoulos graduated with a Bachelors degree in Business Administration from the American University in Cairo, Egypt. Mr. Lykiardopoulos has been responsible for and preparing the financial statements for the Company for over the last five years.

The issuer's transfer agent, Action Stock Transfer, is registered with the Securities and Exchange Commission, and confirmed its position to this firm as the transfer agent of record for the Company. Concerning the disclosures made by the Company in the subject quarterly report concerning the number of shares issued and outstanding, Mr. Lykiardopoulos represented that he personally conferred with Action Stock Transfer regarding these figures and that they are true and correct.

Based upon the foregoing, the above informational disclosures: (i) constitutes "adequate current public information" concerning the securities and the Company and "is available" within the meaning of Rule 144(c)(2) under the Securities Act and SEC Release No. 6099 and No. 5306, (ii) includes, upon information and belief, 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) complies as to form with the OTC Markets Group's OTC Pink Disclosure Guidelines, which are located on the Internet at www.otcm Markets.com, and (iv) has been posted through the OTC Disclosure & News Service.

To the best knowledge of this firm, after inquiry of management and the directors of the Company, neither the Company, nor any 5% shareholder of the Company's issued and outstanding shares nor this firm is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

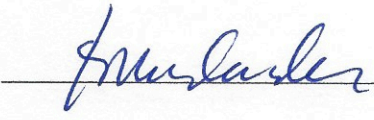
In rendering this opinion, I have examined and relied upon oral representations and documents provided to me by the Company, its affiliates, transfer agent and accounting officer. In my examination and review of documents, I have assumed the genuineness of all signatures, as well as the authenticity, accuracy and completeness of all documents submitted to me as originals, and the conformity with original documents of all documents submitted to me as facsimiles or copies.

This opinion is based expressly on the facts stated herein, and may not be relied upon in the event that other facts, not presently known to this firm, come to light. Opinion letters of counsel are not binding upon the SEC or the Courts, and to the extent that persons relying upon this letter may have knowledge of facts or circumstances that are contrary to those upon which this opinion is based, this opinion would not be applicable under any circumstances.

No person other than OTC Markets Group is entitled to rely on this opinion. This firm grants OTC Markets Group full and complete permission and rights to publish the letter through the OTC Disclosure & News Service.

Sincerely yours,

MAILANDER LAW OFFICE, INC.

By: _____
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Copy:

Mr. Gregory Lykiardopoulos
Triton Distribution Systems, Inc.