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John T. Root, Jr.

May 16, 2014

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

Re: Umairco, Inc.
Annual Information and Disclosure Statement
Year Ended December 31, 2013, as published on February 24, 2014 by OTC
Disclosure & News Service

Ladies and Gentlemen,

My office has been engaged by Umairco, Inc. (the "Company") to be its special securities counsel. My services include preparing or reviewing disclosure information, interfacing with the Chief Accounting Officer and independent accountants. I have examined such corporate records and other documents and have asked such questions of law as I have considered necessary or appropriate for the purpose of writing this letter. I have relied on publicly available information from the Secretary of State of the State of Colorado and information obtained from the Company's officers and directors. I have also reviewed the following documents posted at www.OTCMarkets.com and publicly available through the OTC Disclosure and News Service in connection with the preparation of this letter:

- The Company's Annual Financial Reports for the years ended December 31, 2013 and 2012, respectively;
- The Company's Quarterly Reports dated September 30, June 30, and March 31, 2013;
- The Initial Disclosure Statement of the Company as posted on June 21, 2013;
- The Company's Articles of Incorporation, as Amended, and By Laws, as posted on June 24, 2013;
- And such other information that I considered necessary under the specific circumstances

I believe the sources I have relied upon to be reliable. In my examination, I have assumed the genuineness of documents and other information provided by the Company, without independent investigation.

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 me, come to light. Opinion letters of counsel are not binding upon the OTC Markets or the Courts, and to the extent that persons relying upon this letter may have knowledge of facts or circumstances that are

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contrary to those upon which this opinion is based, this opinion would not be applicable and will result in another opinion. The opinions expressed herein are limited to the Federal Law of the United States of America, specifically the Securities Act of 1933, the Rules and Regulations relating thereto, and no opinion is provided regarding any federal or state law not specifically referenced herein. I am a member in good standing of the bar of the State of Arkansas since 1990, am a resident of the United States and am permitted to practice before the Securities and Exchange Commission ("SEC") and have not been prohibited from practice thereunder.

The Company is not a reporting issuer pursuant to the Securities Exchange Act of 1934 (the "Exchange Act") and, therefore, does not file periodic reports with the SEC.

This information constitutes, in my opinion, adequate current public information concerning the Company's securities and is available within the meaning of Rule 144(c)(2) under the Securities Act. It 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 Exchange Act and complies as to form with the OTC Market's Guidelines for Providing Adequate Current Information.

The person responsible for the preparation of the Company's financial statements is Robert Remolador. He has an extensive background as an entrepreneur where he gained experience supervising financial statement preparation. He is responsible for the preparation of the financial statements, which were prepared internally. He is familiar with all of the operations of Umairco, Inc. and he is responsible for maintaining the Company's books and records, although he did not, personally, prepare them. The financial statements provided by the Company are not audited.

The Company's transfer agent is Quicksilver Stock Transfer, LLC, which is registered with the SEC. The method used to confirm the number of outstanding shares of common stock set forth in the Information Statement was to contact the transfer agent and receive confirmation as to the number of outstanding shares. The transfer agent is SEC registered as confirmed by checking the SEC's Edgar system.

The undersigned has spoken with management and all of the directors of the Company via Video Conference. The undersigned has reviewed the Information Statement, as presently published by the Company through the OTC Disclosure and News Service. The undersigned discussed the disclosed information, and other items, with management and all of the directors of the Company.

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

I have compiled and list below the names of each executive officer, director, general partner and other control person of the Company and promoter, finder, consultant or any other advisor of the Company who assisted, prepared or provided information with respect to the Company's disclosure or who received securities as consideration for services rendered to the Company and the following information related to each: (i) their full name,

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(ii) their business address, (iii) the number and class of the Company's securities beneficially owned by each of them, (iv) with respect to each of the securities described in the preceding clause whether or not the certificate or other document that evidences the securities contains a legend stating that the securities have not been registered under the Securities Act and setting forth or referring to restrictions on transferability and sale of the securities and (v) a complete description of the consideration received by the Company in connection with each issuance of shares to any of them including, without limitation, the nature of any services performed for or on behalf of the Company. For purpose of this letter, the term "control person" includes (i) any person controlling, under common control with, or controlled by, the Company or (ii) any person who obtained securities of the Company in connection with a negotiation with the Company within the three-year period prior to the date of the opinion. With respect to any of the Company's control persons that is an entity and any parent entity of any control person, this letter provides the information for each control person of such entity or parent entity.

Mr. Robert Remolador, Title: Chief Executive Officer
Number of Shares Owned: 0

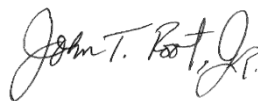
Ajnewatson, LLC
Number of Shares Owned: 112,260,000 - 89.44%

The business address for all officers and directors is:
6 Palm Court
Selden, NY 11784

The total outstanding shares of Common Stock, according to the transfer agent as of May 8, 2014, is 120,512,529.

No person or entity other than OTC Markets is entitled to rely upon this opinion. OTC Markets, however, is granted full and complete permission and rights to publish this document via the OTC Disclosure and News Service for viewing by the general public and regulators. The public and OTC Markets may rely on the above in determining whether Atlas has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933. However, the information which has been posted via OTC Disclosure and News Service constitutes adequate current public information, is available within the meaning of S.E.C. Rule 144(c)(2) of the Securities Act, includes all the information that a broker-dealer would be required to obtain from an issuer in order to publish a quotation for its securities pursuant to Rule 15c2-11 under the Securities Exchange Act of 1934, and complies as to form with the OTC Markets Guidelines for Providing Adequate Current Information.

Sincerely,



John T. Root, Jr.