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December 28, 2011

OTC Markets Group
304 Hudson Street - 2nd Floor
New York, NY 10013

Re: Attorney Letter for U.S. National Telecom, Inc. ("USNL")

Ladies and Gentlemen:

This office has been retained as special securities counsel to U.S. National Telecom, Inc., a Florida corporation (the "Company"). The company requested that I review the Company's Quarterly Financial Statement for period ending September 30, 2011 posted through OTC Disclosure and News Service (the "Service") on December 1, 2011, as well as other documents submitted in connection therewith and discussed below. The 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. OTC Markets Group has full and complete permission and rights to publish this letter with Pink Sheets News Service for viewing by the general public and regulators, but no person other than OTC Markets Group may rely upon this Opinion in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933.

This Attorney Letter relates to the laws of the United States, including the Securities Act of 1933 and the corporate laws of the state of Florida. The undersigned is a resident of the United States, and a member in good standing of the bar of the State of New York since 1995. The undersigned is permitted to practice before the Securities and Exchange Commission (the "SEC") and has not been prohibited from practice thereunder.

To render this opinion I have examined such corporate records and other documents and such questions of law as I deemed necessary. In examining the documents, I have assumed the genuineness of signatures (both manual and conformed), the authenticity of documents submitted as originals, the conformity with originals of all documents furnished as copies, and the correctness of the facts set forth in such documents. During the course of my investigation, nothing came to my attention that led me to conclude that any such documents were not genuine or authentic or that the facts set forth therein were not true.

This opinion is expressed solely on the facts and assumptions as set forth herein and is specifically limited to the investigations and examinations I deemed necessary. After such investigations I know of no facts which lead me to conclude that any opinion set forth below is

not correct. With respect to matters of a factual nature, I have relied on information obtained from directors and officers of the Company as well as other sources, and these sources are believed to be reliable.

The following list represents those documents that have been made publicly available, including the date this information was posted with the Service, and further represents those documents I reviewed in connection with the preparation of this letter of opinion (the "Information"):

1. Initial Company Information and Disclosure Statement posted November 12, 2009;
2. Quarterly Reports for periods ending March 31, 2010, June 30, 2010, September 30, 2010 and December 31, 2010, posted November 7, 2011; and
3. Annual Report for period ending December 31, 2010 posted November 8, 2011; and
4. Quarterly Reports for periods ending March 31, 2011 and June 30, 2011, posted November 8, 2011;
5. Amendments to the Certificate of Incorporation dated May 12, 2010 and November, 2011, posted December 15, 2011 and December 14, 2011 respectively; and
6. Supplemental Information regarding Statement of Cash Flow 2009 posted December 20, 2011.

I have no reason to believe that at the time such information listed above was published to the Service, that any of the information contained an untrue statement of material fact or omitted to state a material fact necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading.

I have personally reviewed the Information as contained in the State of Florida Certificate of Incorporation, the subsequent Amendments to the Certificate of Incorporation, the Bylaws of the Company, the Company's Initial Company Information and Disclosure, the quarterly and annual financial reports of 2010, the quarterly financial reports of 2011, including the most recent quarterly financial report for the period ending September 30, 2011 and the included Management Discussion and Analysis. I have met telephonically with and discussed this information with sole Director, Chief Executive Officer, President, Secretary and Treasurer of the Company, Ms. Rebecca Guthrie, and deemed her to be a reliable source of information as it relates to the information discussed and disclosed.

The Company's transfer agent is Action Stock Transfer Corporation, an SEC registered transfer agent. The method used to obtain the number of outstanding shares as set forth in the Quarterly Report posted was via a written request to the transfer agent and their subsequent response denoting the date of such record.

The Company's financial statement was prepared by Ms. Rebecca Guthrie. The financials are unaudited. Ms. Guthrie is an attorney in good standing and admitted to practice in the State of Florida and is the Treasurer of the Company. Ms. Guthrie received a BA from Lafayette College and a Juris Doctorate from Stetson Law School in St. Petersburg, Florida. Ms. Guthrie has extensive experience as a Real Estate attorney as well as running several other private companies. She has been preparing the financial statements for the Company since her appointment as the sole Director and Officer as of June, 2010 and has extensive knowledge of the Company's financial operations.

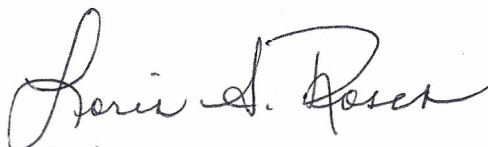
After such limited examination, and other such investigation that I deemed necessary, I am of the opinion that:

Adequate current public information is now available concerning the Company within the meaning of Rule 144(c)(2) under the Securities Act, and the information includes all of the information that a broker-dealer would be required to obtain from the company to publish a quotation for the Securities pursuant to Rule 15c2-11 under the Securities Exchange Act of 1934, as amended. Further, this information as posted through the OTC Disclosure and News Service, complies as to form with the OTC Markets Group Guidelines for Providing Adequate Current Information.

To the best of my knowledge neither the Company, any 5% holder of the Company's common stock, nor counsel is currently under investigation by any federal or state regulatory authority for an violation of federal or state securities laws.

No person other than OTC Markets Group is entitled to rely on this opinion, and I assume no obligation to update or supplement this opinion letter to reflect any change in fact or law which may hereafter occur.

Yours Truly,

A handwritten signature in black ink, appearing to read "Lorin A. Rosen". The signature is fluid and cursive, with the first name "Lorin" being more prominent than the last name "Rosen".

Lorin A. Rosen
Attorney-at-Law