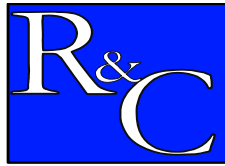


Stuart A. Rader\*



Gayle Coleman

***Rader & Coleman, P.L.***

ATTORNEYS AT LAW

\*Certified Circuit Court Mediator

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November 17, 2010

OTC Markets, Inc.  
304 Hudson Street, 2<sup>nd</sup> Floor  
New York, New York 10013

**Re: Attorney Letter for Tesoro Enterprises, Inc. (TSNP.PK) for the quarter ended September 30, filed on November 12, 2010.**

Ladies and Gentlemen:

Rader & Coleman, PL and specifically its attorney, Gayle Coleman (“Counsel”), represents Tesoro Enterprises, Inc. an Oklahoma corporation (the “Issuer”).

The Issuer has requested that Counsel review the Issuer’s Quarterly Report for the fiscal quarter ended September 30, 2010 that was posted through the OTC Disclosure and News Service (the “Service”) on November 12, 2010 (the “Quarterly Report”), pursuant to the Pink OTC Markets’ Guidelines for Providing Adequate Current Information, and that Counsel submits this to Pink Sheets OTC on its behalf.

Counsel is a U.S. resident and has been retained by the Issuer for the purpose of rendering this letter and related matters. Counsel currently serves as the Issuer’s regular disclosure counsel. Counsel is authorized to practice law in the State of Florida, as well as the United States District Court for the Southern District of Florida, which includes the laws of the United States, is permitted to practice before the Securities and Exchange Commission (“SEC”), and has not been prohibited from practice before the SEC.

With respect to the Quarterly Report, we have relied on information obtained from public officials, officers of the Issuer and other sources, which we believe to be reliable. We have also examined corporate records and other documents, including those which have been made publicly available through the Issuer’s posting of such documents to [www.otcmarkets.com](http://www.otcmarkets.com) through the Service (collectively, the “Information”), as well as such questions of law as Counsel has considered necessary or appropriate to render this letter (the “Information”). These documents and corporate records include:

1. The Issuer’s preliminary/unaudited financial statements for the three months ended September 30, 2010, as amended, which include: (A) Consolidated and Condensed Balance Sheets, September 30, 2010 and December 31, 2009; (B) Consolidated and Condensed Statements of Operations for the (i) three months ended September 30, 2010 and (ii) nine months ended September 30, 2010;

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(C) Condensed and Consolidated Statement of Stockholders Equity (Deficit) for the nine months ended September 30, 2010; (D) Consolidated and Condensed Statement of Cash Flows, for the nine months ended September 30, 2010; and (E) Notes to the Consolidated Financial Statements, filed on November 12, 2010.

The items referenced in Item 1 above were prepared internally by management under the guidance of the Issuer's Chief Financial Officer, Kevin Bartczak, a member of the American Institute of Certified Public Accountants with more than 11 years of experience in establishing and managing corporate financial controls.

The Issuer's transfer agent is Pacific Stock Transfer, Inc., which is registered with the SEC. We have confirmed the number of outstanding shares of the Issuer by verbally confirming the numbers with the Issuer's transfer agent, who followed up with a written confirmation.

Counsel has personally met with management and its sole Director, Henry J. Boucher, Jr., who is also the Issuer's Chief Executive Officer, as well as with Kevin Bartczak, the Issuer's CFO. Counsel has reviewed the Information, as amended, published by the Issuer through the News Service, and discussed the Information with management and a majority of the Issuer's directors.

For purposes of preparing this letter, Counsel does not express any opinion with respect to the applicable laws, or the effect or applicability of the laws, or any jurisdiction other than those of the State of Florida and the securities laws of the United States. As to matters of fact, Counsel has relied upon information from Henry J. Boucher, Jr. and Kevin Bartczak, which Counsel believes is reliable.

Based upon and subject to all of the foregoing statements, we are of the opinion that the Information (i) constitutes "adequate current public information" with respect to the Issuer and the securities quoted on the Pink Quote "is available" within the meaning of Rule 144(c)2 promulgated pursuant to the Securities Act of 1933, as amended, (ii) includes all of the information which a broker-dealer would be required to obtain from the Issuer or order to publish a quotation for the securities pursuant to Rule 15c2-11 promulgated under the Securities Exchange Act of 1934 (the "Exchange Act"), (iii) complies as to form with the Pink OTC Markets, Inc.'s Guidelines for Providing Adequate Current Information, which are located on the Internet at [www.otcmarkets.com](http://www.otcmarkets.com), and (iv) has been posted through the Service.

To the best knowledge of Counsel, after inquiry of management and the directors of the Issuer, we have no knowledge that the Issuer or any of its 5% or greater shareholders are currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

This letter may be relied upon by OTC Markets, Inc., 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. This letter may not be relied upon by any other person or entity except for the OTC Markets. However, OTC Markets has full and complete permission and rights to publish the letter in the OTC Markets News Service for viewing by the public and regulators. This opinion speaks only as of the date written above and is limited to laws and regulations now in effect, and in all respects is subject to any, and may be limited by, future legislation, regulatory pronouncements and case law. We expressly disclaim any duty to update any of the statements made in this letter.

Very truly yours,

Rader & Coleman, P.L.

By: 

Gayle Coleman  
Florida Bar #857327