



January 3, 2011

Pink OTC Markets  
304 Hudson Street 2nd Floor  
New York, New York 10013

**RE: Attorney Letter with Respect to “WNCG Quarterly Report Third Quarter 2010” for Wyncrest Group, Inc. (WNCG.PK)**

Dear Pink OTC Markets (“Pink OTC Markets”)

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

1. Pink OTC Markets 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 not serving as general counsel or any other capacity outside of rendering this letter for the Issuer.
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 has relied 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. This letter and the conclusions provided herein are based upon documentation and facts made available by the Issuer and are based on the assumption of accuracy of those documents and facts, as well as the proper execution of corporate actions. All such information is believed to be true. In the event the facts and information in all such documents and/or other information provided by Issuer’s management is determined not to be true, this letter and the opinion provided herein shall be null and void.
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 OTC Markets News Service:

WNCG Quarterly Report, Third Quarter 2010, July 1 – September 30 (including Unaudited Financial Statements), posted January 2, 2011

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 OTC Markets Guidelines for Providing Adequate Current Information (Annual Report), and
  - d. has been posted through the OTC Disclosure and News Service
9. Lisa Griffiths is the person responsible for the preparation of the financial statements contained in the Information. The financial



statements are not audited. Ms. Griffiths has 10 years accounting experience, working mostly in the automotive field.

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 OTC Markets 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 OTC Markets. Pink OTC Markets has full and complete permission and rights to publish the letter in the Pink OTC Markets News Service for viewing by the public and regulators.

High regards,

Matthew Cody Maza  
Attorney-at-Law