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January 4, 2011

Pink Sheets, LLC
304 Hudson Street, 2d Floor
New York, NY 10013

Re: SK3 Group, Inc

Dear Sir or Madam:

I have been asked by SK3 Group, Inc (the “Issuer”) to provide Pink Sheets a letter with respect to the information publicly disclosed by the Issuer and published in the Pink Sheets News Service. I understand that this letter will be posted by the Issuer, and will be published, accompanying the Issuer’s disclosure, in the Pink Sheets News Service. Pink Sheets 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.

I am a U.S. resident and have been retained by the Issuer for the purpose of rendering this letter and related matters. I am serving as a regular disclosure counsel for the Issuer, and have been retained also for the purpose of reviewing the current information supplied by the issuer. I have examined such corporate records and other documents and such questions of law as I have considered necessary or appropriate for purposes of rendering this letter.

I am licensed to practice law in California and the District of Columbia, and practiced for ten years for the U.S. Securities and Exchange Commission. I am allowed to practice before the SEC, and am not prohibited from practicing before them. This letter applies to the United States of America and all jurisdictions therein. As to matters of fact, I have relied on information obtained from public officials, officers of the Issuer and other sources, and all such sources are believed to be reliable.

On January 3, 2011, I reviewed the documents provided to Pink Sheets by the Issuer in connection with the Issuer’s Information Disclosure dated January 3, 2011, as well as all exhibits and documents incorporated therein by reference. This document was filed in connection with the Issuer’s periodic reporting obligations with the Pink Sheets. This letter is submitted in connection with the performance of that obligation.

The Information referred to herein (i) constitutes “adequate current public information” within the meaning of Rule 144(c)(2) under the Securities Act, (ii) complies as to form with the Pink Sheets Guidelines for Providing Adequate Current Information, which are located on the Internet at www.pinksheets.com, (iii) 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 and (iv) will be posted in the Pink Sheets News Service.

The person responsible for preparing the financial statements contained in the disclosure by the issuer is Robert Hipple, who is qualified to prepare such financial statements by virtue of professional experience and education. The financial statements have not been audited.

The Issuer’s transfer agent is Olde Monmouth Stock Transfer Company (the “Agent”). The Agent is registered with the SEC. The number of outstanding shares as of January 3, 2011, is 139,991,303 Agent. I also have (i) personally met with management and a majority of the directors of the Issuer, (ii) reviewed the Information, as amended, published by the Issuer on the Pink Sheets News Service and (iii) discussed the Information with management and a majority of the directors of the Issuer.

To the best of my knowledge, after inquiry of management and the directors of the Issuer, neither the issuer of the Securities, any 5% holder, or any counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

No person other than Pink Sheets is entitled to rely on this letter; however, Pink Sheets has full and complete permission and rights to publish the letter in the Pink Sheets News Service for viewing by the public and regulators.

As of this date, there have been no promotional activities regarding the Securities covered hereby.

Sincerely,



William B. Haseltine,
Attorney at Law