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February 22, 2012

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

Re: Groupe Athena, Inc.  
Opinion of Counsel regarding Adequate Current Information and Continuing  
Disclosure Requirements  
Quarterly Update Disclosure Statement for period ending December 31, 2011

Dear Sir or Madam:

This firm has acted as legal counsel for Groupe Athena Inc. (GATA) and has been retained for the purpose of preparing this Opinion of Counsel, applying the applicable laws of the United States, regarding its corporate operations and level of disclosure of corporate information.

In the course of preparing this opinion regarding issuer's Quarterly Update Disclosure Statement for the period ending December 31, 2011, counsel has reviewed the following documents relating to the Company (together with the date they were posted through the OTC Market Groups' Disclosure and News Service, if applicable), as well as relevant questions of law counsel considered necessary or appropriate for the purpose of rendering this letter:

- \* Articles of Incorporation (initially published by GATA on OTCMarkets.com on July 27, 2010);
- \* By-Laws;
- \* Corporate minutes of the meetings of its Board of Directors and shareholders; and
- \* Other related corporate records and documents as were necessary and provided by the corporation's management for the purposes of this letter (which applies to the information disclosure published by GATA to OTCMarkets.com on February 21, 2011).

Counsel has personally met with management and a majority of the directors of the Company. Counsel has reviewed the information, as amended, published by the issuer through the OTC Disclosure and News Service, and discussed the information with the management and a majority of the Company's directors.

The opinions and conclusions contained in this Opinion Letter are based upon documentation and facts made available to this firm, and are solely based on the accuracy of those documents and facts. Further, counsel has reviewed all prior disclosures posted by GATA with the OTC Market Groups' Disclosure and News Service, as amended. All such information is believed to be accurate and reliable. In the event that the facts and information in any or all of such documents are determined not to be true, this opinion is rescinded and deemed to be null and void. Counsel has discussed the above documentation

and the underlying assumptions this firm is relying upon, with the management of the company.

Groupe Athena Inc. was incorporated in the State of New Jersey on June 2, 2008. The Fiscal Year End for the corporation is June 30. As of December 31, 2011, the authorized capital shares of the corporation were 100,000,000 at \$0.01 par value, with 47,136,900 shares issued and outstanding, of which 2,171,600 are freely tradable. Un-audited Annual and Quarterly Financial Statements have been posted via the OTC Disclosure and News Service, which is available at OTCMarkets.com.

The party responsible for the preparation of the financial statements of GATA is Mr. Prakash Iyer, Director. Mr. Iyer is a founder of the company and is familiar with its operations, and utilizes the services of employees trained in accountancy in the compilation of the company's financial disclosures.

The party acting as the transfer agent for GATA is Globes Transfer LLC, 780 Deltona Boulevard, Suite # 202, Deltona, FL. 32725. The transfer agent is registered with the SEC. An inquiry to the transfer agent as of December 31, 2011 was the source of confirmation of the GATA shares outstanding.


Further, to the best of this firm's knowledge, neither GATA or any person or entity holding at least five percent (5%) of the corporation's stock is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities law.

No person or entity other than OTC Markets Group is entitled to rely upon this opinion. OTC Markets Group, however, is granted full and complete permission and rights to publish this document via the OTC Markets Group's Disclosure and News Service for viewing by the general public and regulators. The public and OTC Markets Group may rely on the above in determining whether GATA has made adequate current public information to be available within the meaning of Rule 144(c)(2) of the Securities Act of 1933. Further, 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 Group's Guidelines for Providing Adequate Current Information.

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The author of this Opinion of Counsel is a New Jersey resident and a United States citizen. He is admitted to the State Bar of New Jersey and is permitted to practice before the Securities and Exchange Commission and has not been prohibited from such practice. Counsel agrees to notify OTC Markets Group in the event that there is any change in said authorizations or admissions.

Sincerely,



Anthony F. Sarsano, Esq.