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January 21, 2015

OTC Markets Group, Inc. 304  
Hudson Street  
2nd Floor  
New York, New York 10013

Re: WMAC Holdings Corporation  
Letter of Counsel - Adequate Current Information Financial  
Statements FY December 31, 2014  
Information and Disclosure Statement

Dear Sir/Madam:

The undersigned is special counsel to WMAC Holdings Corporation, a New York corporation (the "Issuer"). The Issuer has requested that I provide you with this letter rendering an opinion on the company's prepared and posted financial statements for the year ending December 31, 2014 and the OTC Disclosure Requirements for December 31, 2014. The financial statements were posted on March 30, 2015 on the OTC Markets Group, Inc.'s website. To that end, allow me, to confirm the following:

- 1) OTC Markets Group, Inc. is entitled to rely on this 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, as amended.
- 2) The undersigned is a lawyer practicing in the Philippines and is familiar in the preparation of financial and disclosure statements in accordance with the UNITED STATES GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. The undersigned has been retained by the Issuer for the purpose of rendering this letter. The undersigned's sole relationship with the Issuer is limited to the conduct of a due diligence inquiry and review of the statements and representations that the Issuer has made on OTC Markets Group, Inc. and the preparation and submission of this letter to you. The undersigned is neither an employee nor an officer or director of the Issuer.

- 3) In rendering this letter, I have examined such corporate records and other documents and such questions of law as I deem necessary or appropriate for purposes of rendering this letter, including but not limited to:
  - a. the Issuer's corporate minutes and actions of the Issuer's Board of Directors and its Shareholders, its Articles of Incorporation (and any amendments thereto),
  - b. its By-laws (and any amendments thereto), and
  - c. its Shareholder List.

I have also obtained, from the Issuer, a confirmation letter as executed by the Issuer's President and CEO further confirming the accuracy and completeness of the Corporate Documents and the information and documents that I have reviewed, delineated above at 3.a, b & c (the "Certificate").

- 4) The undersigned is licensed to practice law in the Philippines and I am not relying upon the work of any other law firm or legal counsel in connection with the due diligence inquiry and review of the statements and representations of the Issuer and the preparation of this letter.
- 5) The undersigned is permitted to practice before the Philippines Securities and Exchange Commission and has not been prohibited from practice thereunder.
- 6) In preparing this letter, the undersigned has relied upon information and documents that I have obtained from a review of the Issuer's public filings as well as information posted on the OTC Market Group's website, meeting with corporate officers, further review of the Company's public filings and other Corporate Documents, (including the By- Laws and Articles of Incorporation) and other information that I have obtained regarding the Issuer, and I am of the opinion that all such information are believed to be reliable.
- 7) The Issuer has made available the following information and documents on OTC Disclosure and News Service: the full name and address of the Issuer, the nature of the Issuer's business, the nature of the products or services offered, the nature and extend of the Issuer's facilities, the exact title and class of securities outstanding, description of the Issuer's securities offerings for the past two years, the names of the Issuer's Chief Executive Officer, other officers, and the names of the directors on the Issuer's board of directors, the beneficial owners of 5% or more of the Issuer's common stock, the financial information on the Issuer, copies of the Issuer's charter documents, by-laws and related information (the "Disclosure Information") and the following:

The following filings made on the OTC Markets Website:

<b>PUBLISH DATE</b>	<b>REPORT TITLE</b>	<b>PERIOD END DATE</b>
March 30, 2015	Annual Report – Financial Statement for Year Ended	Dec. 31, 2014
April 4, 2015	Annual Report – Annual Disclosure Statement	Dec. 31, 2014
March 2, 2015	Quarterly Report – Financial Statements for Fourth Quarter Ending Dec. 31, 2014	Dec. 31, 2014
March 2, 2015	Quarterly Report – Financial Statements for Third Quarter Ending Sept. 30, 2014	Sept. 30, 2014
March 2, 2015	Quarterly Report – Financial Statements for Second Quarter Ending June 30, 2014	June 30, 2014
March 2, 2015	Quarterly Report – Financial Statements for First Quarter Ending March 31, 2014	Mar. 31, 2014

- 8) The Disclosure Information: (i) constitutes "adequate public information concerning the securities of the Issuer and "is available" within the meaning of Rule 144(c)(2) under the Securities Act of 1933; (ii) includes all of the information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for the securities of the Issuer under Rule 15c2-11 under the Securities Exchange Act of 1934 ("The Exchange Act"); (iii) complies as to form with the OTC Market Group's OTC Pink Sheet Disclosure Guidelines which are on the Internet at [www.otcmarkets.com](http://www.otcmarkets.com); and (iv) has been posted through the OTC Disclosure and News Service.

Pursuant to the requirements of the Disclosure statement and at the request of OTC Issuer Services, the controlling shareholder is Golden Mark International, Inc., a Philippine corporation with address at Golden Mark Estate, SLEX cor. Canlubang Interchange, Calamba City. Golden Mark International, Inc. owns 315,000,000 common shares, *i.e.*, 63% of the company.

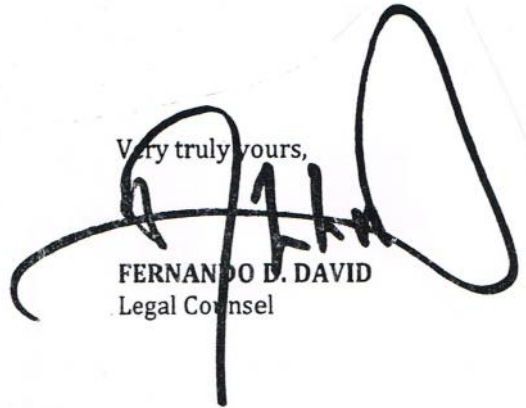
- 9) The Issuer's Financial Statements for the period ending December 31, 2014 which are audited and Information and Disclosure Statement have been prepared by or under the supervision of its President & Chief Executive Officer, Eduardo V. Apari.
- 10) The Issuer's stock transfer agent registered with the U.S. Securities and Exchange Commission is American Registrar & Transfer Company, with address at 342 East 900 South, Salt Lake City, Utah 84110. The undersigned has confirmed the number of shares of the Issuer's common stock outstanding by obtaining certified shareholder lists issued by American

Registrar & Transfer Company.

- 11) The undersigned has (i) met with the Issuer's management and majority of the directors of the Issuer and discussed the actions of the corporation and the subject disclosures, (ii) reviewed the Information, as amended, published by the Issuer through the OTC Disclosure and News Service, and (iii) discussed the Information with management and a majority of the directors of the Issuer.
- 12) To the best knowledge of the undersigned, after inquiry of management and the directors of the Issuer, the following are not currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws: (i) the Issuer, (ii) any 5% or more holder of the Issuer's common stock, and (iii) the undersigned.

In providing this letter to you and only you are entitled to rely upon this letter, and you are authorized to fully and completely publish this letter in the OTC Disclosure and News Service for viewing by the public and regulators. If I can help you further or if you have any questions, please let me know.

Thank you.

Very truly yours,  
  
FERNANDO D. DAVID  
Legal Counsel