

LAW OFFICES OF HAROLD H. MARTIN, P.A.
Corporate and Securities Attorneys
19720 JETTON ROAD, 3RD FLOOR
CORNELIUS, NC 28031

*ADMITTED IN
NC AND NY

TELEPHONE
704-464-9528

FACSIMILE
704-464-9051

May 22, 2014

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

Re: Valentine Beauty, Inc., SYMBOL: VLBI - Sufficiency of Adequate Current Information

Ladies and Gentlemen:

Please be advised that we are securities counsel to Valentine Beauty, Inc., a Nevada corporation (the "Issuer"). We have been requested, as securities counsel to the Issuer, to render an opinion as to the sufficiency of adequate current information (the "Opinion") in connection with the filing by the Issuer of a Disclosure Statement on May 21, 2014 (the "Disclosure Statement") which included financial information as of and for the periods ended December 31, 2013 and December 31, 2012, and financial information as of and for the period ended March 31, 2014, as well as all other reports previously filed with OTC Markets Group by the Issuer (the Disclosure Statement, including the financial statements referred to, and other reports previously filed collectively being the "Filed Disclosures"), pursuant to Rule 15c2-11(a)(5) of the Securities Exchange Act of 1934, as amended (the "Exchange Act") and Rule 144(c)2 under the Securities Act of 1933, as amended (the "Securities Act").

For the reasons set forth herein, it is our opinion that the Filed Disclosures: (i) constitutes adequate current public information concerning the shares of common stock of the Issuer (the "Securities") and the Issuer and is available within the meaning of Rule 144(c)(2) under the Securities Act; (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 under Rule 15c2-11 of the Exchange Act; (iii) complies as to form with the Pink OTC Markets Inc. Guidelines for Providing Adequate Current Information, which are located on the Internet at www.OTCMarkets.com; and (iv) has been posted in the OTC Markets Group News Service. Please be advised that OTC Markets Group is entitled to rely on the Opinion in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act.

In rendering the Opinion, we have reviewed such corporate records and other documents as we have deemed necessary regarding the filing of the Filed Disclosures and their included information. On March 7, 2014, we met with Leigh Valentine, Chief Executive Officer, and Ray Nenow, Chief Operating Officer, about the filings and our Opinion and to conduct certain due

diligence inquiries about the Issuer. We have also made such investigations and have considered such questions of law as we have deemed necessary and appropriate for the purposes of rendering this Opinion. In all such examinations, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as copies. Further, in all such examinations, we have relied on information obtained from public officials, the Chief Executive Officer of the Issuer and other sources and represent that all such sources are reasonably believed to be reliable.

The persons responsible for the preparation of the financial statements and notes thereto contained in the Filed Disclosures are the Issuer's Chief Executive Officer, Leigh Valentine and the Issuer's Chief Operating Officer, Ray Nenow, who we believe to have sufficient experience in these matters. Chris Cottone, CPA and Tracy Luo, CPA, MS of Greentree Financial Group, Inc., 7951 SW 6th Street, Suite 216, Plantation, Florida 33324-3276, also assisted in the preparation of the financial statements and the notes thereto, and performed a compilation review. The financial statements therein are certified by an officer of the Issuer to present fairly, in all material respects, the financial condition, results of operations and cash flows for the periods presented, in conformity with accounting principles generally accepted in the United States of America, consistently applied. In the opinion of management, all adjustments considered necessary for fair presentation have been included in the financial statements.

The Issuer's transfer agent (the "Transfer Agent") is Guardian Registrar & Transfer, Inc., 7951 SW 6th Street, Suite 216, Plantation, FL 33324. The Transfer Agent is registered with the Securities and Exchange Commission. We have communicated with the Transfer Agent to confirm the number of shares outstanding as stated in the Disclosure Statement.

We have personally reviewed the Filed Disclosures together with all exhibits and it is our legal opinion that the Filed Disclosures taken together comport with all necessary requirements of Rule 144(c)(2) under Securities Act, and that to the best of our knowledge the Filed Disclosures and financial information taken together are accurate, up to date, and contain the most current information available on the Issuer, and that an interested investor would find current information therein which could help him objectively determine corporate and financially relevant information better enabling him to make an informed and educated and intelligent decision. We have discussed with management and received management's approval of this Opinion and all filings hereunder. Moreover, to the best of our knowledge, after inquiry of management and the directors of the Issuer, neither the Issuer nor its Board of Directors nor any 5% or greater shareholder is currently under investigation by any Federal or state regulatory authority for any violation of federal or state securities laws. Furthermore, after reasonable inquiry, we confirm the ownership information with respect to the Issuer's officers and directors and 5% beneficial owners set forth in the Disclosure Statement.

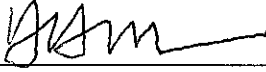
The undersigned is a resident of the State of North Carolina and admitted to practice law in the States of North Carolina and New York. We have been retained by Issuer for the purpose of rendering this Opinion and related matters. Our relationship as counsel to the Issuer is solely as a lawyer serving as securities counsel and in connection therewith we have been retained for the purpose of reviewing the current information provided by Issuer. We have never been prohibited

from practicing before the Securities and Exchange Commission. We do not own any shares of capital stock of the Issuer.

The opinions set forth herein are expressed as of the date hereof and remain valid so long as the document, instruments, records and certificates we have examined and relied upon, as noted above, are unchanged and the assumptions we have made, as noted above, are valid. While this Opinion is intended exclusively for use by OTC Markets Group, the same is hereby granted full and complete rights and permission without any future request to publish this Opinion as part of "OTCMarkets.com" for viewing by the public and regulatory agencies.

Sincerely,

LAW OFFICES OF HAROLD H. MARTIN, P.A.

By  _____
Harold H. Martin
Partner

cc: Leigh Valentine, Chief Executive Officer, Valentine Beauty, Inc.