

BART AND ASSOCIATES, LLC

Attorneys at Law

July 11, 2012

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

Re: Perla Group International, Inc. (the "Issuer")
Quarterly Report for the period ended March 31, 2012 (the "Report")

Gentlemen,

My office has been retained and asked to provide an opinion with respect to the Quarterly Report publicly disclosed by the Issuer and published with the OTC Disclosure and News Service on July 11, 2012 for the period ending March 31, 2012. The opinion is solely for the information of the addressee hereof and OTC Market Group 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. The undersigned grants OTC Markets Group full and complete permission and rights to public the letter in the OTC Disclosure and News Service for viewing by the public and regulators.

The undersigned is a U.S. resident and was retained by the Issuer solely for purpose of rendering this opinion and reviewing the current information supplied by Issuer. This opinion is based on my knowledge of the law and facts as of the date hereof. The undersigned has examined such corporate records and other documents and such questions of law as counsel has considered necessary or appropriate for the purposes of rendering this opinion.

The undersigned was admitted to the Bar of the State of Colorado in 2007. The undersigned is permitted to practice before the Securities and Exchange Commission ("SEC") and has never been barred from practice in any of the foregoing jurisdictions.

In connection with the opinion set forth below, I have examined such corporate records and documents including but not limited to the Issuer's Articles of Incorporation, By-Laws and, minutes of meetings and actions of its Board of Directors and such other documents as were deemed relevant and necessary as a basis for the opinion hereinafter set forth. In such examination, the genuineness of all signatures set forth on each document has been assumed, as well as the authenticity of all original documents and the conformity to original documents of all copies of such documents as may have been supplied during the course of examination.

For the purposes of rendering this opinion, I have specifically also reviewed the following documents:

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1. Quarterly Report: Company Disclosure Statement (Continuing Disclosure Format) and Financial Statements as are publicly available and were posted on the OTC Disclosure and News Service on July 11, 2012 (Disclosure Statement) and June 5, 2012 and July 5, 2012 (Financial Statements) for the Quarter ending March 31, 2012.
2. Annual Report: Financial Statements, as are publicly available and were posted on the OTC Disclosure and News Service on March 30, 2012 for the year ending December 31, 2011.
3. Quarterly Report: Financial Statements as are publicly available and were posted on the OTC Disclosure and News Service on February 22, 2012 for the Quarter ending September 30, 2011.
4. Quarterly Report: Financial Statements as are publicly available and were posted on the OTC Disclosure and News Service on September 13, 2011 for the Quarter ending June 30, 2011.
5. Annual Report: Initial Company Information and Disclosure Statement and Financial Statements as are publicly available and were posted on the OTC Disclosure and News Service on May 12, 2011 (Disclosure Statement) and June 27, 2011 (Financial Statements) for the year ending on December 31st, 2010.

For the purposes of rendering this opinion, I have assumed that no person or entity has engaged in fraud or misrepresentation regarding the inducement relating to, or the execution or delivery of, the documents reviewed. Furthermore, I express no opinion as to the validity of any of the assumptions, form or content of any financial or statistical data contained therein. The terms used in this opinion shall have the meaning ascribed to them in the documents relied upon in rendering this opinion.

Regarding the common stock of the Issuer, par value \$.01 (the "Securities"), in the opinion of the undersigned, the Quarterly Report for the period ended March 31, 2012 published on the OTC Disclosure and News Service on July 11, 2012 (Company Disclosure Statement) and June 5, 2012 and July 5, 2012 (Financial Statements), (i) constitutes "adequate current public information" concerning the Securities of 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 under the Securities Exchange Act of 1934 (the "Exchange Act"), (iii) complies as to form with the Pink OTC Markets Guidelines for Providing Adequate Current information, which are located on the Internet at www.otcm Markets.com, and (iv) has been posted in the OTC Disclosure and News Service. Furthermore, after reasonable investigation I have no reason to believe that such information contained an untrue statement of a material fact or omitted to state a material fact in order to make the statements made, in light of the circumstances under which they were made, not misleading.

Muhammad Sohail is responsible for the preparation of the unaudited financial statements contained in the Report. The qualifications of Mr. Sohail include holding degrees as a Certified Public Accountant (CPA) as well as a Chartered Certified Accountant in the UK. Mr. Sohail has also acted as senior accountant for several years for a previous employer. The financial statements were prepared in accordance with GAAP.

The Company's transfer agent is Broadridge Investor Communication Solutions, Inc., which is located at 51 Mercedes Way, Edgewood, NY 11717, and is registered with the SEC. I have reviewed a copy of the shareholder list as of March 31, 2012, prepared by the transfer agent to confirm that the number of outstanding shares set forth in Item II of the Report (Shares Outstanding) is correct.

The undersigned has (i) met with the Issuer's management and a majority of its directors via a Skype Video Webchat, which was pre-approved by OTC Markets due to the financial burden of the travel required to meet in person, (ii) reviewed the Report published by the Issuer on the OTC Disclosure and News Service, (iii) discussed the Report with management and a majority of the directors of the Issuer and (iv) received written attestation from the sole Director and Officer. To the best of my knowledge and after reasonable inquiry of the Issuer's management and directors, there is no officer, director, 5% holder, or counsel currently under investigation by any federal or state regulatory agency for any violation of federal or state securities laws.

This opinion is solely for the information of the addressee hereof and the other parties specifically identified in the first paragraph hereof, and is not to be quoted in whole or in part or otherwise referred to, nor is it to be filed with any governmental agency or other person without my prior written consent. Other than the addressee hereof and such other parties, no one is entitled to rely on this opinion. This opinion is based on my knowledge of the law and facts as of the date hereof. I assume no duty to communicate with you with respect to any other matter which comes to my attention hereafter.

Thank you for your consideration and attention.

Respectfully submitted,



Ken Bart
Attorney At Law
Bart and Associates, LLC