



ALLEN &  
VELLONE

attorneys at law P.C.

January 22, 2013

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

Re: Nacel Energy Corporation (NCEN) – OTC Markets Group Attorney Letter

Dear Sir:

The undersigned is a citizen and resident of the United States and has acted as counsel to Nacel Energy Corporation, a Wyoming corporation (the “Company” or “NCEN”) in regard to general business matters, corporate governance and securities compliance. As regular disclosure counsel to the Company, I have been requested to render this opinion letter to you. In connection therewith, the OTC Markets Group, Inc. is entitled to rely on the contents of this letter in determining whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended.

The undersigned has examined such corporate records and other documents and such questions of law as considered necessary or appropriate for purposes of rendering this letter. For purpose of this letter, I have assumed (1) the genuineness of all signatures and the authenticity and completeness of all corporate records, certificates of officers, certificates of public officials, and other documents and instruments submitted to me as originals; (2) the conformity of authentic originals of all corporate records, certificates of officers, certificates of public officials, and other documents and instruments submitted to me as certified, conformed, photo static or facsimile copies thereof; and (3) the accuracy and adequacy of disclosures made to be by the Company, the Company’s management and the Company’s Board of Directors including, without limitation, the financial information contained in the Information (as defined below). I have no reason to believe that such records, certificates and other documents are not accurate, authentic or reliable. .

In connection with this letter, I have reviewed the following Company filings (the “Information”) posted on the OTC Disclosure and News Service:

(a) The Company’s Supplemental Information: Initial Company Information and Disclosure Statement for the period ending September 30, 2012, as posted through the OTC Disclosure and News Service on January 18, 2013;

(b) The Company’s Articles of Incorporation filed February 7, 2006, Articles of Amendment filed March 31, 2006 and Articles of Amendment filed April 6, 2007, being Exhibit A to the Initial Company Information and Disclosure Statement for the period

ending September 30, 2012, as posted through the OTC Disclosure and News Service on January 18, 2013;

(c) The Company's Amended and Restated Bylaws, adopted as of August 7, 2012, being Exhibit B to the Initial Company Information and Disclosure Statement for the period ending September 30, 2012, as posted through the OTC Disclosure and News Service on January 18, 2013;

(d) The Company's Interim Financial Report: Financial Statements for the period ending September 30, 2012, as posted through the OTC Disclosure and News Service on January 18, 2013;

(e) The Company Interim Financial Report: Financial Statements for the fiscal years ended March 31, 2012 and 2011, as posted through the OTC Disclosure and News Service on January 18, 2013;

(f) The Initial Company Information and Disclosure Statement for the period ending September 30, 2011, as posted through the OTC Disclosure and News Service on August 8, 2012.

In issuing this letter, I represent as follows:

1. The Company's information (i) constitutes "adequate current public information" concerning the Company and its securities 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 Company to publish a quotation for the Company securities under Rule 15c2-11 under the Securities Exchange Act of 1934, as amended (the "Exchange Act"); (iii) complies as to the form with the OTC Markets Group, Inc.'s Guidelines for Providing Adequate Current Information, which are located on the Internet at [www.otcm Markets.com](http://www.otcm Markets.com); and (iv) has been posted through the OTC Disclosure and News Service.

2. The financial statements of the Company contained in the Information were not audited and were prepared by Linda Schmuck, a certified public accountant and a principal of Schmuck, Smith, Tees & Co., a CPA firm located in Houston, Texas. Ms. Schmuck has prepared the Company's financial statements for several years. Ms. Schmuck is a member of various professional organizations relating to the accounting profession. Ms. Schmuck graduated from the University of Houston with an accounting degree.

3. The Company's transfer agent (the "Transfer Agent") is Island Capital Management LLC, d/b/a Island Stock Transfer, with offices located at 15500 Roosevelt

Blvd., Suite 301, Clearwater, Florida 33701, telephone no.: (727) 289-0010. The Transfer Agent is registered with the Securities and Exchange Commission. The method used by counsel to confirm the number of outstanding common shares set forth in the Information was by reviewing an authorized share report dated effective as of September 30, 2012 which was obtained from the Transfer Agent.

4. I have (i) met with management of the Company either personally or via video conference, (ii) reviewed the Information published by the Company through the OTC Disclosure and News Service; and (iii) discussed the Information with management and a majority of the directors of the Company.

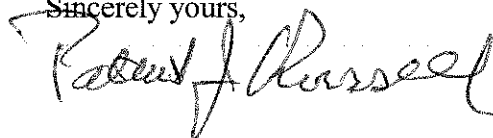
5. That to the best of my knowledge, after inquiry of management and the Board of Directors of the Company, neither the Company, nor any of its officers and/or directors, nor any 5% shareholder, nor counsel is currently under investigation by any Federal or State regulatory authority for any violation of federal or state securities laws.

The representations made by the undersigned in this letter are expressed as of the date hereof and remain valid so long as the documents, instruments, records and certificates I have examined and relied upon as noted above, are unchanged and the assumptions I have made, as noted above, are valid. This letter may be relied upon only by OTC Markets Group and may not be relied upon by any other person or entity without my prior written consent. However, I hereby grant OTC Markets Group, Inc. full and complete permission and rights to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators.

The undersigned is admitted to practice law in the State of Colorado and before all Federal and state courts in Colorado. I am permitted to practice before the Securities and Exchange Commission and have not been prohibited from practice thereunder.

If there are any questions or comments concerning the matters set forth herein, please advise.

Sincerely yours,



Patrick J. Russell

PJR:pjr