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27 May 2015

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

Re: Atlantic Wind & Solar Inc. information on OTC Disclosure and News Service

Dear Sir or Madame:

I have been retained by Atlantic Wind & Solar Inc., a West Virginia corporation (the “Company”) for the limited purpose of rendering an opinion as to whether there is adequate current information available on the OTC Disclosure and News Service regarding the issuer and related matters. As such, OTC Markets Group is entitled to rely on such opinion in determining whether the issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933.

In connection with this opinion I have examined the corporate organizational documents of the Company, including, but not limited to, the following:

1. The Company’s Certification of Incorporation;
2. Articles of Incorporation;
3. Amendment to Articles of Incorporation (dated 9/19/2008);
4. Bylaws;
5. 2015 Q1 Report (along with Management’s Discussion and Analysis) filed on May 15, 2015, for the period ending March 31, 2015;
6. The Company’s Annual Information Disclosure Document (15c2-11) for the period ending December 31, 2014, and filed on April 15, 2015;
7. Q3 Report, including Financial Statements, for the period ending September 30, 2014, and filed on November 17, 2014;
8. Q3 Disclosure Report for the period ending September 30, 2014, and filed on November 17, 2014;
9. Q2 Financials and Management Discussion and Analysis for the period ending June 30, 2014, and filed on August 15, 2014;
10. Q2 Information Disclosure Report for the period ending June 30, 2014, and filed on August 15, 2014;
11. Q1 Report including Financial Statements for the period ending on March 31, 2014, and filed on May 15, 2014;

12. Q1 Disclosure Report for the period ending March 31, 2014, and filed on May 15, 2014;  
and
13. The Guidelines for Providing Adequate Current Information as published by Pink OTC Markets, Inc.

The Company's consolidated unaudited financial statements, for the period ending December 31, 2014, were prepared in-house by management. The financial statements are prepared in conformity with accounting principles generally accepted in the United States. In all material respect, the financial statements filed with the OTC Market Groups, fairly present the financial position and results of operations of the Company, as well as cash flows, for the period presented.

The Company's transfer agent is Pacific Stock Transfer Agency, an SEC registered transfer agent and located at 4045 S. Spencer Street, Suite 403, Las Vegas, Nevada 89119. The method used to obtain the number of outstanding shares as set forth in the Quarterly Report for the period ending March 31, 2015, as well as the Annual Report for the period ending December 31, 2014, was obtained via confirmation from the transfer agent and the result of the following transactions:

On December 12, 1997 the Company acquired all the issued and outstanding shares of GB Environmental Group, Inc. a Delaware Corporation for 8,000,000 common shares of the Company. On February 25, 2002 the capital stock was increased 10 for 1. On January 16, 2006 the capital stock was increased 5 for 4.

On August 21, 2008 the Company, acquired all the issued and outstanding shares of Atlantic Wind & Solar Corp. a company incorporated under the Common Wealth of the Bahamas for the issuance of a total of 15,000,000 Restricted Common shares, and by Plan of Merger and Re-organization Atlantic Wind & Solar Corp. became the controlling interest. On September 19, 2008 the Company changed its name to Atlantic Wind & Solar Inc. and decreased capital by way of a 70 to 1 reverse stock split; on October 24, 2008 14,785,714 shares (representing 68% of the issued capital) were issued to Atlantic Wind & Solar Corp. (Bahamas) for the completion of the August 21, 2008 Plan of Merger and Re-organization.

On January 15th, 2010, for Pay Date January 25th, 2010, the Company enacted a 1 for 3 share dividend. On July 6th, 2010, for Pay Date September 9th, 2010, the Company enacted a 1 for 4 nontransferable share dividend.

There are currently 44,707,610 Atlantic Wind & Solar Inc. common shares outstanding as reported by the transfer agent, which is consistent with the corporate records of the issuer.

In connection with the opinion expressed herein, I have made such examination of law, as I considered appropriate for such purposes, and have relied entirely upon documents and certificates delivered to me, and which I deemed appropriate for purposes of rendering this

opinion. In examining the documents, I have assumed the genuineness of signatures, the authenticity of documents submitted as originals, the conformity with originals of all documents furnished as copies, and the correctness of the facts set forth in such documents. During the course of my review, nothing led me to question the authenticity of any of the documents or facts contained herein. To that end, I am of the opinion that:

1. The current information posted by the Company constitutes adequate current public information and is publicly available as those terms are defined within the meaning of Rule 144(c)(2) under the Securities Act; the information includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the Securities pursuant to Rule 15c2-11 under the Securities Exchange Act of 1934 as amended;
2. The aforementioned information as posted through the OTC Disclosure and News Service complies as to form and content with the OTC Markets Group, Inc. Guidelines for Providing Adequate Current Information as published by the OTC Market Groups, Inc.; and
3. To the best of my knowledge, neither counsel, nor the members of management, the record owner of the Company, or any holder of 5% or more of the Company's securities are currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

The opinions and conclusions expressed herein are based upon the facts that have been provided to me by the Company and are based on the accuracy of the facts and representations of the Company. In reaching my conclusions, I have personally met management and the majority of directors of Atlantic Wind & Solar Inc. and have exchanged numerous emails and telephone conversations with corporate management. I have assumed the genuineness and authenticity of all documents provided to me; to the best of my knowledge I believe all sources to be reliable.

I am a resident of the United States and am licensed and authorized to practice law in the State of Michigan. I have not been prohibited from practicing before the Securities and Exchange Commission.

This opinion is rendered in conjunction with the Company's current disclosure documents and may be posted on the OTC Disclosure and News Service, for viewing by the public and regulators; however, only OTC Markets Group is entitled to rely on this opinion.

With best regards,



Sharon D. Mitchell

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