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March 31, 2017

OTC Markets Group

304 Hudson Street, 3rd Floor

New York, NY 10013

RE: **MARIJUANA COMPANY OF AMERICA, INC.**, Annual Report for the year ended December 31, 2016.

To Whom It May Concern:

Marijuana Company of America, Inc. (hereafter, the "Company") retained this law firm as special counsel for the purpose of reviewing the disclosure information contained in its annual report for the year ended December 31, 2016, and rendering this letter concerning its current information status under Rule 144(c)(2) under the Securities Act of 1933. The undersigned is a United States citizen who is licensed to practice law in all of the Courts in the State of California, the United States Courts for the Southern District of California and the United States Ninth Circuit Court of Appeals. This firm is eligible to practice before the Securities and Exchange Commission, and has not been prohibited from practicing before it. OTC Markets Group is entitled to rely on 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.

In conducting this review, the undersigned examined the Company's annual report for the year ended December 31, 2016, corporate records and other documents, and such questions of law that were considered necessary or appropriate for purposes of rendering this letter. Further, this firm personally met with, reviewed the information contained in the disclosure filing, and communicated with the Company's control persons, affiliates, board of directors, officers, its transfer agent and accountant in conducting this review, and as to the representations of those persons, this firm has no knowledge that any representations were unreliable.

The referenced annual report for the year ended December 31, 2016 complies with Rule 144(c)(2) in that the information includes:

- The exact name of the issuer and its predecessors [Item 1, page 3];
- The address of the principal executive offices [Item 2, page 3];
- The state of incorporation [Item 3, page 3];
- The exact title and class of securities [Part B; Item 1, pages 3-5];
- The par or stated value of the securities [Part B; Item 1, page 3];
- The number of shares outstanding as of the end of the issuer's most recent fiscal year [Part B; Item 1, page 3];
- The name and address of the issuer's transfer agent [Item 7, page 5];
- The nature of the issuer's business [Part C; Item 1[A-B-]; pages 5-9];
- The nature of the issuer's products or services offered [Part C; Item 2; pages 9-14];
- The nature and extent of the issuer's facilities [Part C; Item 3; page 14];
- The name of the issuer's Chief Executive Officer and of the members of the issuer's Board of Directors [Part C; Item 4, pages 15-19];
- The issuer's most recent balance sheet; profit and loss statement; and retained earnings statement and similar information available for the last two years (this information is available in previously published and publicly available financial disclosures the Company filed with the OTC Markets Group) [Consolidated Financial Statements].

The above referenced financial disclosures were audited by L&L CPAS, an independent auditing firm regulated by the Public Company Accounting Oversight Board, whose address is 19720 Jetton Road, 3rd Floor, Cornelius, NC 28031.

With respect to the identity and qualification of the issuer's transfer agent and the number of authorized shares and the total number of shares issued and outstanding, the undersigned reviewed the agent's web site, and personally contacted via telephone the issuer's transfer agent, Pacific Stock Transfer Company, 6725 Via Austi Pkwy, Suite 300, Las Vegas, NV 89119, who confirmed via Ms. Michelle Husted: (i) that Pacific Stock Transfer Company is an SEC registered and regulated transfer agent; and, (ii) that the total number of issued and outstanding shares the issuer disclosed in the subject annual report was correct.

The above informational disclosures: (i) constitutes "adequate current public information" concerning the Securities and the Issuer and "is available" within the meaning of Rule 144(c)(2) under the Securities Act and SEC Release Nos. 6099 and 5306; (ii) includes, upon information and belief, 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 OTC Markets Group's OTC Pink Disclosure Guidelines, which are located on the Internet at

www.otcmarkets.com, and (iv) has been posted through the OTC Disclosure & News Service.

To the best knowledge of this firm, after inquiry of management and the directors of the Company, neither the Company, nor any 5% shareholder of the Company's issued and outstanding shares nor this firm is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

In rendering this opinion, I have examined and relied upon oral representations, and documents provided to me by the Company, its affiliates, transfer agent and accountant. In my examination and review of documents, I have assumed the genuineness of all signatures, as well as the authenticity, accuracy and completeness of all documents submitted to me as originals, and the conformity with original documents of all documents submitted to me as facsimiles or copies.

This opinion is based expressly on the facts stated herein, and may not be relied upon in the event that other facts, not presently known to this firm, come to light. Opinion letters of counsel are not binding upon the SEC or the Courts, and to the extent that persons relying upon this letter may have knowledge of facts or circumstances that are contrary to those upon which this opinion is based, this opinion would not be applicable under any circumstances.

No person other than OTC Markets Group is entitled to rely on this opinion. This firm grants OTC Markets Group full and complete permission and rights to publish the letter through the OTC Disclosure & News Service.

Sincerely yours,

Mailander Law Office, Inc.

A handwritten signature in cursive script, appearing to read "TAD MAILANDER", written over a horizontal line.

TAD MAILANDER