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VIA TELECOPIER TO TDEY FOR FILING ON PINK SHEETS

OTC Markets Group, Inc.  
304 Hudson Street -- 2<sup>nd</sup> Floor  
New York, New York 10013

**Re: 3D Entertainment Holdings, Inc. d/b/a 3D Eye Solutions, Inc.; Attorney Letter with Respect to Adequate Current Information; Quarterly Disclosure Statement for the Period Ended March 31, 2012**

Gentlemen:

This letter is written on behalf of 3D Entertainment Holdings, Inc. d/b/a 3D Eye Solutions, Inc., a Florida corporation (the "Issuer"). OTC Markets Group, Inc. ("OTC Markets") 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 counsel (hereafter "Counsel") is a U.S. resident and has been retained by the Issuer for the purpose of rendering this letter and related matters. Counsel serves as corporate and securities counsel to the Issuer. Counsel has no relationship with the Issuer other than as attorney-client and has no existing or prior relationship with Issuer's prior counsel.

Counsel, which has not relied on the work of other counsel, has examined such corporate records and other documents and such questions of law as considered necessary or appropriate for purposes of rendering the letter and has relied on information obtained from public officials, officers of the Issuer and other sources believed to be reliable. In connection with rendering this opinion, we have investigated such matters and examined such documents as deemed necessary. In examining the documents, we have assumed the genuineness of signatures (both manual and conformed), the authenticity of documents submitted as originals, the conformity with originals of all documents furnished as copies and the correctness of facts set forth in such documents.

Counsel is authorized to practice law in the District of Columbia, including at the federal level. Very specifically, Counsel is permitted to practice before the Securities and Exchange Commission (the "SEC") and has not been prohibited from practice before such agency. In connection with the preparation of this letter, Counsel has reviewed the following documents in connection with the preparation of the letter (the "Information"), the dates that such documents were posted on OTC Disclosure and News Service ("OTC News Service" and formerly "Pink Sheets News Service") reflected in parentheses:

~ Issuer, formed in Florida on July 30, 2008, has undertaken to provide the most up-to-date information. In so doing, Issuer is able to submit publicly immediately, the following documents to enable placement on OTC News Service (and formerly Pink Sheets News

Service) as current information through full corporate public disclosure. This Information has been made available and verified by the appropriate officers and will be made available through the OTC Markets disclosure documents and platform and includes not less than the following:

~ Corporate Overview:

- GAAP standards accounting
- Historical performance
- Two year corporate plan
- Contracts
- Officers and owners
- Business model and the justification for placement on the OTC News Service as a Current Information company

~ Undersigned Counsel has reviewed the following documents with regard to the Issuer's Continuing Disclosure Obligations (including Officer/Director Disclosures dated November 30, 2011 and January 23 and February 2, 2012):

- Quarterly Information and Disclosure Statement for the period ended March 31, 2012, posted May 15 and 16, 2012 and amended and reposted June 4;
- Issuer's Annual Disclosure Statement for the period ended December 31, 2011, posted March 30, 2012;
- Issuer's Annual Financial Statements for the period ended December 31, 2011, posted March 30, 2012 (and Notes thereto amended and posted April 30, 2012);
- Quarterly Information and Disclosure Statement for the period ended September 30, 2011, posted November 30, 2011;
- Issuer's Quarterly Financial Statements for the period ended September 30, 2011, posted November 30, 2011;
- Issuer's Quarterly Information and Disclosure Statement for the period ended June 30, 2011, posted September 13, 2011;
- Issuer's Quarterly Financial Statements for the period ended June 30, 2011, posted August 12, 2011;
- Issuer's Quarterly Information and Disclosure Statement for the period ended March 31, 2011, posted May 16, 2011;
- Issuer's Quarterly Financial Statements for the period ended March 31, 2011, posted May 16, 2011;
- Issuer's Annual Disclosure Statement for the period ended December 31, 2010, as amended thru September 30, 2011, posted December 14, 2011;
- Issuer's Quarterly Financial Statements for the period ended June 30, 2011, posted August 12, 2011;
- Issuer's Quarterly Information and Disclosure Statement for the period ended March 31, 2011, posted May 16, 2011;
- Issuer's Annual Disclosure Statement for the period ended December 31, 2010, posted May 4, 2011;
- Exhibits A, B and C to the Issuer's Annual Disclosure Statement for the period ended December 31, 2010, posted March 31, 2011;
- Issuer's Annual Financial Statements for the period ended December 31, 2011, posted March 31, 2011;



- Issuer's Quarterly Information and Disclosure Statement for the period ended September 30, 2010, posted November 15, 2010;
- Issuer's Quarterly Financial Statements for the period ended September 30, 2010, posted November 15, 2010;
- All material contracts associated with the Issuer;
- Issuer's quarterly financial report for the 2<sup>nd</sup> Quarter 2010, the period ended June 30, 2010, posted August 11, 2010;
- Issuer's Information and Disclosure Statement for the period ended June 30, 2009, posted August 11, 2010;
- Issuer's Quarterly Financial Report for the 1st Quarter, the period ended March 31, 2010, posted May 17, 2010;
- Issuer's Quarterly Disclosure Statement for the 1<sup>st</sup> Quarter, the period ended March 31, 2010, posted May 17, 2010;
- Issuer's Annual Financial Statements for the period ended December 31, 2009, posted March 30, 2010;
- Issuer's Initial Information and Disclosure Statement for the period ended September 30, 2009, posted October 21, 2009;
- Issuer's interim financial report for the nine month period ended September 30, 2009, posted October 21, 2009;
- Issuer's corporate Bylaws filed with Pink Sheets October 18, 2009;
- Issuer's Annual Report for period ended December 31, 2008, posted October 21, 2009;
- Issuer's corporate Bylaws filed with Pink Sheets October 6, 2009; and
- Issuer's Articles of Association and associated Amendments, filed with Pink Sheets October 18, 2009.

The Information, in Counsel's opinion, having so reviewed the above enumerated documents, (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, including its dissemination on OTC Markets' disclosure platform; (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 OTC Markets Guidelines for Providing Adequate Current Information (current version dated January 14, 2011), which are located on the Internet at [www.otcmarkets.com](http://www.otcmarkets.com); and (iv) has been posted on the OTC News Service.

Please be advised that:

- Ms. Cindy DuBreucq, who has been practicing accounting for the past 28 years, is responsible for the preparation of the financial statements contained in the Information and the financial statements. While unaudited, Ms. Dubreucq confirms that all financial information has been provided in accordance with GAAP standards and fairly presents the financial position of the Company.
- The Issuer's transfer agent is Standard Registrar & Transfer Agency, P.O. Box 14411, Albuquerque New Mexico 87191 (the "Transfer Agent"). Counsel has received from the Company the transfer agent's Statement of Company Number of Outstanding Shares set forth in the Information. We further confirmed with the Transfer Agent that it is registered with the SEC and that the number of common shares of the Issuer issued and outstanding at March 31, 2012, is consistent with the corporate records of the Issuer.

- Counsel (i) personally met with both members of management and both members of the Board of Directors of the Issuer in May 2012, (ii) reviewed the Information, as amended, published by the Issuer on the OTC News Service and (iii) discussed the Information with management and at least a majority of the directors of the Issuer.
- With the one exception outlined below, to the best knowledge of counsel, after inquiry of management and the directors of the Issuer, none of the Issuer of the Securities, any 5% holder or undersigned counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws. Based upon such investigation, Big Apple Consulting USA, Inc. (“Big Apple”)--a shareholder with 5.48% of the Company’s common shares, 38.88% of the Company’s Preferred Series A and 100% of the Company’s Preferred Series B--was the subject of a Securities and Exchange Commission complaint filed November 18, 2009 (the “Complaint”). Included in the Complaint were three of Big Apple’s former officers and directors of the Company. The Complaint, case number 6:09-cv-01963-JA-GJK and the subject of partial Summary Judgments, alleged possible violations of the Securities Act of 1933, as amended, and the Securities Exchange Act of 1934, as amended, all in connection with the filing of false press releases and other activities of a former client of Big Apple, starting in November 2005 through March 19, 2007. Big Apple and such principals believe that the allegations are unfounded and have been vigorously contesting the Complaint and the bases thereof, and filed an Answer denying any liability for the alleged violations. (For further details regarding the Complaint, please see Litigation Release No. 21305 issued on November 18, 2009 on the Securities and Exchange Commission website.) On this date, a final judgment has not been entered and a significant number of motions filed in the suit have not been ruled upon.

No person other than OTC Markets is entitled to rely on this letter but grants OTC Markets full and complete permission and rights to publish the letter in its OTC News Service for viewing by the public and regulators. We express no opinion as to the applicability to or compliance with any state securities or “blue-sky” laws. In addition, this letter is given as of the date set forth above and is restricted to the stated facts and circumstances presented to us and described herein, and that any other or different facts and circumstances might require a different letter, and we assume no, and hereby disclaim any, obligation to update or supplement this letter to reflect any facts or circumstances that may hereafter come to our attention or any changes in laws that may hereafter occur or which occurred prior to the date hereof, the occurrence of which we had no knowledge.

  
Carl N. Duncan, Esq.

cc: Dominic Crain