

EXHIBIT “G”

KROL & O'CONNOR

320 WEST 81st STREET
NEW YORK, NY 10024

PH. (212) 595-8009
FAX (212) 595-8149
igor@krol-oconnor.com

October 16, 2013

Re: Oceana Holding Corporation

Dear Mr. Novikov:

Your letter dated September 16, 2013, whereby you seek to inspect the corporate documents and records Oceana, was forwarded to me for a response. From the onset, I note, in passing, that you have known all shareholders of record for many years and – most recently - encountered all of them – and myself - at the annual meeting held on October 10, 2013, at the offices of the corporation and communicated with them – rather belligerently – then and there. You will receive a copy of the minutes of this meeting shortly. I have yet to locate the minutes of any prior meetings of shareholders; I am new to Oceana's corporate life.

A shareholder's right to full access to corporate records can be asserted by a shareholder who is acting in good faith and has established that the inspection is sought for a proper purpose. Where there are substantial doubts as to the shareholder's good faith and motivation – where, as here, the Appellate Division, Second Department, affirmed the dismissal of your most recent action against Oceana only a month ago – New York Business Corporation Law ("BCL) appears to limit the inspection to the corporation's annual balance sheet and profit and loss statement for the preceding fiscal year. BCL §624(e).

Oceana is prepared to provide you with its balance sheet and profit and loss statement for 2012. Oceana needs a bit more time to prepare such annual balance sheet and profit and loss statement. BCL §624(e). Inspection of the other documents, *i.e.*, Oceana's federal and local tax returns, leases and employment agreements for the period of 2010 to date – may have to await a judicial hearing to determine your motivation. BCL §624(f).

Please feel free to contact me if you have any questions regarding the foregoing.

Very truly yours,

Krol & O'Connor

By: /s/
Igor Krol, Esq.

Marat Novikov
27 Amherst Street
Brooklyn, New York 11235

cc: Stuart F. Gartner, Esq., sgartner@gbglaw.com