

SECURITIES & EXCHANGE COMMISSION EDGAR FILING

ALLDIGITAL HOLDINGS, Inc

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
Under the
Securities Act of 1933

AllDigital Holdings, Inc.

(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction of
incorporation or organization)

20-5354797
(I.R.S. Employer
Identification No.)

220 Technology Drive, Suite 100,
Irvine, CA 92618
(949) 250-7340
(Address of Principal Executive Offices,
including Zip Code)

AllDigital Holdings, Inc. Amended and Restated 2011 Stock Incentive Plan
(Full title of the plan)

Paul Summers
Chief Executive Officer
220 Technology Drive, Suite 100
Irvine, CA 92618
(949) 250-7340
(Name, address and telephone number, including area
code,
of agent for service)

Copy to:
Bryan T. Allen, Esq.
Parr Brown Gee & Loveless
185 South State Street, Suite 800
Salt Lake City, Utah 84111
(801) 532-7840

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See definitions of "large accelerated filer," "accelerated filer," and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer [] Accelerated filer [] Non-accelerated filer [] Smaller reporting company [X]
(Do not check if a smaller reporting company)

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price per Share(2)	Proposed Maximum Aggregate Offering Price(2)	Amount of Registration Fee(2)
AllDigital Holdings, Inc. 2011 Stock Incentive Plan • Common Stock, \$0.001 par value	8,500,000	\$ 0.03	\$ 255,000	\$ 30

(1) This Registration Statement shall also cover any additional shares of Common Stock that become issuable under the 2011 Stock Incentive Plan by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without the receipt of consideration that results in an increase in the number of outstanding shares of Common Stock of AllDigital Holdings, Inc.

(2) Calculated solely for purposes of this offering under Rule 457(h)(1) of the Securities Act of 1933, as amended, this amount is calculated based upon the book value of such securities computed as of December 31, 2011 is \$0.03 per share.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

Item 1. Plan Information.*

Item 2. Registrant Information and Employee Plan Annual Information*

- * Information required by Part I to be contained in the Section 10(a) prospectus is omitted from this Registration Statement in accordance with Rule 428 under the Securities Act of 1933, as amended (the "Securities Act"), and the Note to Part I of Form S-8.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed by AllDigital Holdings, Inc. (the "Registrant") with the Securities and Exchange Commission (the "SEC") are hereby incorporated by reference into this Registration Statement:

- (a) The Registrant's Annual Report on Form 10-K for the year ended December 31, 2010, filed with the SEC on March 31, 2011.
- (b) The Registrant's Quarterly Reports on Form 10-Q for the quarter ended March 31, 2011 filed with the SEC on May 16, 2011, for the quarter ended June 30, 2011 filed with the SEC on July 26, 2011 (as amended on August 1, 2011, August 1, 2011 and August 2, 2011), and for the quarter ended September 30, 2011 filed with the SEC on November 14, 2011.
- (c) The Registrant's Current Reports on Form 8-K, filed with the SEC on August 5, 2011, August 25, 2011 (as amended on August 29, 2011), September 9, 2011, October 20, 2011 and October 24, 2011 (as amended on October 27, 2011).

In addition, all documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such documents. Any statement contained in a document incorporated by reference herein shall be deemed to be modified or superseded for purposes hereof to the extent that a statement contained herein (or in any other subsequently filed document which also is incorporated by reference herein) modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed to constitute a part hereof except as so modified or superseded.

Item 4. Description of Securities.

Capital Stock

Our authorized capital stock consists of 90,000,000 shares of common stock, \$0.001 par value, and 10,000,000 shares of Preferred Stock, \$0.001 par value.

As of January 31, 2012, there were 25,390,728 shares of common stock outstanding, which were held by approximately 107 holders of record, and no shares of Preferred Stock outstanding. In addition, there were 3,892,274 shares of common stock subject to outstanding warrants to purchase common stock as of such date and 4,450,000 shares of common stock subject to outstanding options to purchase common stock granted under the Registrant's Amended and Restated 2011 Stock Incentive Plan (the "Plan").

Common Stock

The holders of common stock are entitled to one vote per share on each matter submitted to a vote of stockholders. In the event of liquidation, holders of common stock are entitled to share ratably in the distribution of assets remaining after payment of liabilities, if any. Holders of common stock have no cumulative voting rights or no preemptive or other rights to subscribe for shares. Holders of common stock are entitled to such dividends as may be declared by the board of directors out of funds legally available for dividends. The rights, preferences and privileges of holders of our common stock are subject to any series of Preferred Stock that we may issue in the future, as described below.

Preferred Stock

Our Board of Directors has the authority to issue Preferred Stock in one or more series and to, within the limits set forth by Nevada law and without shareholder action:

- designate in whole or in part, the powers, preferences, limitations, and relative rights, of any class of shares before the issuance of any shares of that class;
- create one or more series within a class of shares, fix the number of shares of each such series, and designate, in whole or part, the powers, preferences, limitations, and relative rights of the series, all before the issuance of any shares of that series;
- alter or revoke the powers, preferences, limitations, and relative rights granted to or imposed upon any wholly unissued class of shares or any wholly unissued series of any class of shares; or
- increase or decrease the number of shares constituting any series, the number of shares of which was originally fixed by the Board of Directors, either before or after the issuance of shares of the series; provided that, the number may not be decreased below the number of shares of the series then outstanding, or increased above the total number of authorized shares of the applicable class of shares available for designation as a part of the series.

The issuance of Preferred Stock by our Board of Directors could adversely affect the rights of holders of our common stock. The potential issuance of Preferred Stock, including the past issuance of the Series A Preferred Stock, may

- have the effect of delaying or preventing a change in control of the Registrant;
- discourage bids for the common stock at a premium over the market price of the common stock; and
- adversely affect the market price of, and the voting and other rights of the holders of our common stock.

Combinations with Interested Stockholders

Sections 78.411 to 78.444 of the Nevada Revised Statutes contain provisions limiting business combinations between “resident domestic corporations” and “interested stockholders.” These sections provide that the resident domestic corporation and the interested stockholder may not engage in specified business “combinations” for three years following the date the person became an interested stockholder unless the Board of Directors approved, before the person became an interested stockholder, either the business combination or the transaction that resulted in the stockholder becoming an interested stockholder.

These sections of Nevada corporate law also contain limitations on transactions entered into with the interested stockholder after the expiration of the three-year period following the date the person became an interested stockholder. Certain exceptions to these restrictions apply if specified criteria suggesting the fairness of a combination are satisfied. For purposes of these provisions, “resident domestic corporation” means a Nevada corporation that has 200 or more stockholders of record, and “interested stockholder” means any person, other than the resident domestic corporation or its subsidiaries, who is:

- the beneficial owner, directly or indirectly, of ten percent or more of the voting power of the outstanding voting shares of the resident domestic corporation; or

- an affiliate or associate of the resident domestic corporation and at any time within three years immediately before the date in question was the beneficial owner, directly or indirectly, of ten percent or more of the voting power of the outstanding shares of the resident domestic corporation.

Business combination for this purpose includes:

- a merger or plan of share exchange between the resident domestic corporation or a subsidiary and the interested stockholder or, after the merger or exchange, an affiliate;
- any sale, lease, mortgage or other disposition to the interested stockholder or an affiliate of assets of the corporation having a market value equal to 5% or more of the market value of the assets of the corporation, 5% or more of the outstanding shares of the corporation or 10% or more of the earning power or net income of the corporation;
- specified transactions that result in the issuance or transfer of capital stock with a market value equal to 5% or more of the aggregate market value of all outstanding shares of capital stock of the corporation to the interested stockholder or an affiliate; and
- certain other transactions that have the effect of increasing the proportion of the outstanding shares of any class or series of voting shares owned by the interested stockholder.

We have not elected to opt out of these provisions as permitted by Section 78.434(5) of the Nevada Revised Statutes. We currently do not have 200 shareholders and, as a result, the Registrant is not a resident domestic corporation; however, if and when the Registrant becomes a resident domestic corporation in the future, the above-described provisions of the Nevada corporate code may limit certain transactions with interested stockholders.

Acquisition of Controlling Interest

Sections 78.378-78.3793 of the Nevada corporate code include “acquisition of controlling interest” provisions. If applicable to a Nevada corporation, the provisions restrict the voting rights of certain stockholders that acquire or offer to acquire ownership of a “controlling interest” in the outstanding voting stock of an “issuing corporation.” For purposes of these provisions, a “controlling interest” means, with certain exceptions, the ownership of outstanding voting stock sufficient to enable the acquiring person to exercise one-fifth or more but less than one-third, one-third or more but less than a majority, or a majority or more, of all voting power in the election of directors, and “issuing corporation” means a Nevada corporation which has 200 or more stockholders of record, at least 100 of whom have addresses in Nevada appearing on the stock ledger of the corporation, and that does business in Nevada directly or through an affiliated corporation. The restrictions of sections 78.38-78.3793 of the Nevada corporate code do not currently apply to shares of capital stock of the Registrant because the Registrant’s Articles opt out of such provisions; however, were the Articles to be amended to eliminate the opt-out provision, the above-described provisions of the Nevada corporate code would limit certain transactions with persons acquiring a controlling interest.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

The Registrant’s Articles of Incorporation provide that, to the fullest extent permitted by Nevada law, the Registrant shall indemnify our officers and directors against all liabilities and expenses reasonably incurred in connection with any action, suit, or proceeding to which they may be made a party by reason of the fact that they are or were directors or officers of the Registrant. The Registrant’s Articles of Incorporation further provide that the expenses of officers and directors incurred in defending a civil or criminal action, suit or proceeding shall be paid by the Registrant as they are incurred and in advance of the final disposition of the action, suit, or proceeding, upon receipt of an undertaking by or on behalf of the director or officer to repay the amount if it is ultimately determined by a court of competent jurisdiction that he or she is not entitled to be indemnified by the Registrant.

The Registrant's Articles of Incorporation also provide that the Registrant may indemnify each director, officer, employee, or agent of the Registrant and their respective heirs, administrators, and executors against all liabilities and expenses reasonably incurred in connection with any action, suit, or proceeding to which such person may be made a party by reason of such person being, or having been, a director, officer, employee, or agent of the Registrant, to the fullest extent permitted by Nevada law.

The Registrant's Bylaws provide that the Registrant shall indemnify any individual made a party to a proceeding because such individual was a director of the Registrant to the fullest extent permitted by Nevada law.

The Registrant's Bylaws also provide that the Registrant may, to the fullest extent permitted by Nevada law, pay for or reimburse the reasonable expenses incurred by a director who is a party to a proceeding in advance of the final disposition of the proceeding, if:

- the director furnishes the Registrant a written affirmation of his good faith belief that he has met the standard of conduct described in the Nevada Corporations Code;
- the director furnishes the Registrant a written undertaking, executed personally or on his behalf, to repay advances if it is ultimately determined that he did not meet the standard of conduct (which undertaking must be an unlimited obligation of the director but need not be secured and may be accepted without reference to financial ability to make repayment); and
- a determination is made that the facts then known to those making the determination would not preclude indemnification under the Nevada Corporations Code.

The Registrant's Bylaws also provide that the Registrant's board of directors may authorize the Registrant to indemnify and advance expenses to any officer, employee, or agent of the Registrant who is not a director of the Registrant, to the fullest extent permitted by Nevada law.

The rights of indemnification described above are not exclusive of any other rights of indemnification to which the persons indemnified may be entitled under any bylaw, agreement, vote of stockholders or directors or otherwise.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

See Exhibit Index following the signature page hereof.

Item 9. Undertakings.

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made of the securities registered hereby, a post-effective amendment to this Registration Statement to:

- (i) Include any prospectus required by section 10(a)(3) of the Securities Act of 1933;
- (ii) To reflect in the prospectus any facts or events which, individually or together, represent a fundamental change in the Registration Statement;
- (iii) Include any additional or changed information on the plan of distribution.

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) shall not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed by the Registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference into this Registration Statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new Registration Statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To file a post-effective amendment to remove from registration any of the securities that remain unsold at the end of the offering.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in this Registration Statement shall be deemed to be a new Registration Statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers, and controlling persons pursuant to the foregoing provisions, we have been informed that in the opinion of the SEC such indemnification is contrary to public policy as expressed in the Securities Act and, therefore, is unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the company of expenses incurred or paid by a director, officer or controlling person of the company in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, we will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Irvine, state of California on this [] day of February, 2012.

ALLDIGITAL HOLDINGS, INC.

By /s/ Paul Summers
President and Chief Executive Officer

ADDITIONAL SIGNATURES AND POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated. Each person whose signature to this registration statement appears below hereby constitutes and appoints Paul Summers and John Walpuck, and each of them, as his true and lawful attorney-in-fact and agent, with full power of substitution, to sign on his behalf individually and in the capacity stated below and to perform any acts necessary to be done in order to file all amendments and post-effective amendments to this Registration Statement, and any and all instruments or documents filed as part of or in connection with this Registration Statement or the amendments thereto and each of the undersigned does hereby ratify and confirm all that said attorney-in-fact and agent, or his substitutes, shall do or cause to be done by virtue hereof.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Paul Summers</u> Paul Summers	Chief Executive Officer and Chairman of the Board (Principal Executive Officer)	February 6, 2012
<u>/s/ John Walpuck</u> John Walpuck	Chief Financial Officer and Chief Operating Officer (Principal Financial Officer and Principal Accounting Officer)	February 6, 2012
<u>/s/ Timothy Napoleon</u> Timothy Napoleon	Vice President of Media Services and Director	February 6, 2012
<u>/s/ Stephen Smith</u> Stephen Smith	Vice President of Network Services and Director	February 6, 2012
<u>/s/ David Williams</u> David Williams	Director	February 6, 2012

*To be dated as of the filing date.

ALLDIGITAL HOLDINGS, INC.

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Title of Document</u>	<u>Location</u>
4.1	Articles of Incorporation, as amended	Exhibit to Current Report on Form 8-K filed with the SEC on August 25, 2011*
4.2	Bylaws	Exhibit to Registration Statement on Form SB-2 filed with the SEC on March 30, 2007*
4.3	Amended and Restated 2011 Stock Incentive Plan	Filed herewith.
4.4	Form of Nonstatutory Stock Option Agreement	Exhibit to Current Report on Form 8-K filed with the SEC on August 5, 2011*
5	Opinion of Parr Brown Gee & Loveless	Filed herewith
23.1	Consent of Seale and Beers, CPAs	Filed herewith
23.2	Consent of Rose, Snyder & Jacobs, a corporation of Certified Public Accountants	Filed herewith
23.3	Consent of Parr Brown Gee & Loveless	Filed herewith (included in Exhibit No. 5)
24	Powers of Attorney	Included on Page 8 hereof

* Incorporated by reference.

AIIDIGITAL HOLDINGS, INC.
Amended and Restated 2011 STOCK INCENTIVE PLAN

1. **Purpose.** The purpose of this Amended and Restated 2011 Incentive Stock Plan (the "Plan") is to enable AllDigital Holdings, Inc. (the "Company") to attract and retain the services of (i) selected employees, officers and directors of the Company or any parent or subsidiary of the Company and (ii) selected nonemployee agents, consultants, advisers and independent contractors of the Company or any parent or subsidiary of the Company. For purposes of this Plan, a person is considered to be employed by or in the service of the Company if the person is employed by or in the service of any entity (an "Employer") that is the Company or any parent or subsidiary of the Company.

2. **Shares Subject to the Plan** Subject to adjustment as provided below and in Section 9, the shares to be offered under the Plan shall consist of Common Stock of the Company, and the total number of shares of Common Stock that may be issued under the Plan shall be 8,500,000. If an option or Performance-based Award (as defined below) granted under the Plan expires, terminates or is canceled, the unissued shares subject to that option or Performance-based Award shall again be available under the Plan. If shares awarded as a bonus pursuant to Section 7 under the Plan are forfeited to or repurchased by the Company, the number of shares forfeited or repurchased shall again be available under the Plan.

3. **Effective Date and Duration of Plan**

3.1 **Effective Date.** The initial 2011 Stock Incentive Plan became effective on July 28, 2011 (the "Effective Date"). Any awards may be granted and shares may be issued with respect to such awards at any time after the Effective Date and before termination of the Plan (and any awards with respect to shares of common stock added to the Plan as a result of an amendment may be granted after the effective date of such amendment).

3.2 **Duration.** The Plan shall continue in effect until the earliest to occur of (a) July 1, 2021, (b) the date all shares available for issuance under the Plan have been issued and all restrictions on the shares have lapsed, and (c) the date set by the Board of Directors. The Board of Directors may suspend or terminate the Plan at any time except with respect to options, Performance-based Awards and shares subject to restrictions then outstanding under the Plan. Termination shall not affect any outstanding options, Performance-based Awards, any right of the Company to repurchase shares or the forfeitability of shares issued under the Plan.

4. **Administration.**

4.1 **Board of Directors.** The Plan shall be administered by the Board of Directors of the Company, which shall determine and designate the individuals to whom awards shall be made, the amount of the awards and the other terms and conditions of the awards. Subject to the provisions of the Plan, the Board of Directors may adopt and amend rules and regulations relating to administration of the Plan, advance the lapse of any waiting period, accelerate any exercise date, waive or modify any restriction applicable to shares (except those restrictions imposed by law) and make all other determinations in the judgment of the Board of Directors necessary or desirable for the administration of the Plan. The interpretation and construction of the provisions of the Plan and related agreements by the Board of Directors shall be final and conclusive. The Board of Directors may correct any defect or supply any omission or reconcile any inconsistency in the Plan or in any related agreement in the manner and to the extent it deems expedient to carry the Plan into effect, and the Board of Directors shall be the sole and final judge of such expediency.

4.2 **Committee.** The Board of Directors may delegate to any committee of the Board of Directors (the "Committee") any or all authority for administration of the Plan. If authority is delegated to the Committee, all references to the Board of Directors in the Plan shall mean and relate to the Committee, except (i) as otherwise provided by the Board of Directors and (ii) only the Board of Directors may amend or terminate the Plan as provided in Sections 3, 9 and 10.

5. **Types of Awards; Eligibility; Limitations.** The Board of Directors may, from time to time, take the following actions, separately or in combination, under the Plan: (i) grant options that are Incentive Stock Options as defined in Section 422 of the Internal Revenue Code of 1986, as amended (the "Code") ("Incentive Stock Options"); (ii) grant options that are not Incentive Stock Options ("Non-Statutory Stock Options"); (iii) award stock bonuses and restricted shares as provided in Section 7; and (iv) award Performance-based Awards as provided in Section 8. Awards may be made to employees, including employees who are officers or directors, and to other individuals described in Section 1 selected by the Board of Directors; provided, however, only employees of the Company or any parent or subsidiary of the Company (as defined in Sections 424(e) and 424(f) of the Code) are eligible to receive Incentive Stock Options under the Plan. The Board of Directors shall select the individuals to whom awards shall be made and shall specify the action taken with respect to each individual to whom an award is made. At the discretion of the Board of Directors, an individual may be given an election to surrender an award in exchange for the grant of a new award.

6. **Option Grants.**

6.1 ***General Rules Relating to Options.***

6.1-1 **Terms of Grant.** The Board of Directors may grant options under the Plan. Subject to the provisions of subsections (a), (b) and (c) of this Section 6.1-1, from which the Board of Directors is not authorized to deviate, with respect to each option grant, the Board of Directors shall determine the number of shares subject to the option, the exercise price, the period of the option, the time or times at which the option may be exercised and whether the option is an Incentive Stock Option or a Non-Statutory Stock Option. At the time of the grant of an option or at any time thereafter, the Board of Directors may provide that an optionee who exercised an option with Common Stock of the Company shall automatically receive a new option to purchase additional shares equal to the number of shares surrendered and may specify the terms and conditions of such new options.

6.1-1(a) **Limitations on Grants to 10 Percent Shareholders.** An option may be granted to a person possessing more than 10 percent of the total combined voting power of all classes of stock of the Company or any parent or subsidiary (as defined in subsections 424(e) and 424(f) of the Code) only if the exercise price is at least 110 percent of the fair market value of the Common Stock subject to the option on the date it is granted and the option by its terms is not exercisable after the expiration of five years from the date it is granted. Unless otherwise specified, for purposes of any award granted under the Plan, the fair market value of the Common Stock shall be the closing price of the Common Stock last reported before the time the award is granted (or the time as of which the determination must be made), if the stock is publicly traded, or another value of the Common Stock as specified by the Board of Directors.

6.1-1(b) **Duration of Options.** Subject to Sections 6.1-2, 6.1-4 and 6.1-1(a), options shall continue in effect for the period fixed by the Board of Directors, which period shall be no more than 10 years from the date the option is granted.

6.1-1(c) **Exercise Price.** The exercise price of an option shall not be less than 100% of the fair market value of the Common Stock covered by the option at the date the option is granted.

6.1-1(d) **Nontransferability.** Except as approved by the Board of Directors to the extent permitted by governing law, each stock option shall be nonassignable and nontransferable by the optionee, either voluntarily or by operation of law, except by will or by the laws of descent and distribution of the state or country of the optionee's domicile at the time of death, and during the optionee's lifetime, shall be exercisable only by the optionee.

6.1-2 **Exercise of Options.** Except as provided in Section 6.1-3 or as determined by the Board of Directors, no option granted under the Plan may be exercised unless at the time of exercise the optionee is employed by or in the service of an Employer and shall have been so employed or provided such service continuously since the date the option was granted. Except as provided in Sections 6.1-3 and 9 and in this paragraph, options granted under the Plan may be exercised from time to time over the period stated in each option in amounts and at times prescribed by the Board of Directors. Options may not be exercised for fractional shares. Unless otherwise determined by the Board of Directors, if an optionee does not exercise an option in any one year for the full number of shares to which the optionee is entitled in that year, the optionee's rights shall be cumulative and the optionee may purchase those shares in any subsequent year during the term of the option.

6.1-3 **Termination of Employment or Service.**

6.1-3(a) **General Rule.** Unless the Board of Directors determines to extend the period of exercise for an option (either at or following the grant date), if an optionee's employment or service with the Employer terminates for any reason other than because of total disability or death as provided in Sections 6.1-3(b) and (c), his or her option may be exercised at any time before the expiration date of the option or the expiration of 90 days after the date of termination, whichever is the shorter period, but only if and to the extent the optionee was entitled to exercise the option at the date of termination.

6.1-3(b) **Termination Because of Total Disability.** Unless the Board of Directors determines to extend the period of exercise for an option (either at or following the grant date) if an optionee's employment or service with the Employer terminates because of total disability, his or her option may be exercised at any time before the expiration date of the option or before the date 12 months after the date of termination, whichever is the shorter period, but only if and to the extent the optionee was entitled to exercise the option at the date of termination. The term "total disability" means a medically determinable mental or physical impairment that is expected to result in death or has lasted or is expected to last for a continuous period of 12 months or more and that, in the opinion of the Company and two independent physicians, causes the optionee to be unable to perform his or her duties as an employee, director, officer or consultant of the Employer and unable to be engaged in any substantial gainful activity. Total disability shall be deemed to have occurred on the first day after the two independent physicians have furnished their written opinion of total disability to the Company and the Company has reached an opinion of total disability.

6.1-3(c) **Termination Because of Death.** Unless the Board of Directors determines to extend the period of exercise for an option, (either at or following the grant date), if an optionee dies while employed by or providing service to an Employer, his or her option may be exercised at any time before the expiration date of the option or before the date 12 months after the date of death, whichever is the shorter period, but only if and to the extent the optionee was entitled to exercise the option at the date of death and only by the person or persons to whom the optionee's rights under the option shall pass by the optionee's will or by the laws of descent and distribution of the state or country of domicile at the time of death.

6.1-3(d) **Amendment of Exercise Period Applicable to Termination** The Board of Directors may at any time extend the 90-day and 12-month exercise periods any length of time not longer than the original expiration date of the option. The Board of Directors may at any time increase the portion of an option that is exercisable, subject to terms and conditions determined by the Board of Directors.

6.1-3(e) **Failure to Exercise Option.** To the extent that the option of any deceased optionee or any optionee whose employment or service terminates is not exercised within the applicable period, all further rights to purchase shares pursuant to the option shall cease and terminate.

6.1-3(f) **Leave of Absence.** Absence on leave approved by the Employer or on account of illness or disability shall not be deemed a termination or interruption of employment or service. Unless otherwise determined by the Board of Directors, vesting of options shall continue during a medical, family or military leave of absence, whether paid or unpaid, and vesting of options shall be suspended during any other unpaid leave of absence.

6.1-4 Purchase of Shares.

6.1-4(a) **Notice of Exercise.** Unless the Board of Directors determines otherwise, shares may be acquired pursuant to an option granted under the Plan only upon the Company's receipt of written notice from the optionee of the optionee's binding commitment to purchase shares, specifying the number of shares the optionee desires to purchase under the option and the date on which the optionee agrees to complete the transaction, and, if required to comply with the Securities Act of 1933 and/or governing state securities laws or laws of foreign countries with jurisdiction, containing a representation that it is the optionee's intention to acquire the shares for investment and not with a view to distribution.

6.1-4(b) **Payment.** Unless the Board of Directors determines otherwise (either at or following the grant date), on or before the date specified for completion of the purchase of shares pursuant to an option exercise, the optionee must pay the Company the full purchase price of those shares in cash or by check or, with the consent of the Board of Directors, in whole or in part, in Common Stock of the Company valued at fair market value, restricted stock or other contingent awards denominated in either stock or cash, promissory notes (to the extent permitted by governing law) and other forms of consideration. Unless otherwise determined by the Board of Directors (either at or following the grant date), any Common Stock provided in payment of the purchase price must have been previously acquired and held by the optionee for at least six months. The fair market value of Common Stock provided in payment of the purchase price shall be the closing price of the Common Stock last reported before the time payment in Common Stock is made or, if earlier, committed to be made, if the Common Stock is publicly traded, or another value of the Common Stock as specified by the Board of Directors. No shares shall be issued until full payment for the shares has been made, including all amounts owed for tax withholding. With the consent of the Board of Directors, an optionee may request the Company to apply automatically the shares to be received upon the exercise of a portion of a stock option (even though stock certificates have not yet been issued) to satisfy the purchase price for additional portions of the option.

6.1-4(c) **Tax Withholding.** Each optionee who has exercised an option shall, immediately upon notification of the amount due, if any, pay to the Company in cash or by check amounts necessary to satisfy any applicable federal, state and local tax withholding requirements. If additional withholding is or becomes required (as a result of exercise of an option or as a result of disposition of shares acquired pursuant to exercise of an option) beyond any amount deposited before delivery of the certificates, the optionee shall pay such amount, in cash or by check, to the Company on demand. If the optionee fails to pay the amount demanded, the Company or the Employer may withhold that amount from other amounts payable to the optionee, including salary, subject to applicable law. With the consent of the Board of Directors, an optionee may satisfy this obligation, in whole or in part, by instructing the Company to withhold from the shares to be issued upon exercise or by delivering to the Company other shares of Common Stock; provided, however, that the number of shares so withheld or delivered shall not exceed the minimum amount necessary to satisfy the required withholding obligation.

6.1-4(d) **Reduction of Reserved Shares.** Upon the exercise of an option, the number of shares reserved for issuance under the Plan shall be reduced by the number of shares issued upon exercise of the option (less the number of any shares surrendered in payment for the exercise price or withheld to satisfy withholding requirements).

6.1-5 Limitations on Grants to Non-Exempt Employees Unless otherwise determined by the Board of Directors (either at or following the grant date), if an employee of the Company or any parent or subsidiary of the Company is a non-exempt employee subject to the overtime compensation provisions of Section 7 of the Fair Labor Standards Act (the “FLSA”), any option granted to that employee shall be subject to the following restrictions: (i) the exercise price shall be at least 100 percent of the fair market value of the Common Stock subject to the option on the date it is granted; and (ii) the option shall not be exercisable until at least six months after the date it is granted; provided, however, that this six-month restriction on exercisability will cease to apply if the employee dies, becomes disabled or retires, there is a change in ownership of the Company, or in other circumstances permitted by regulation, all as prescribed in Section 7(e)(8)(B) of the FLSA.

6.2 Incentive Stock Options. Incentive Stock Options shall be subject to the following additional terms and conditions:

6.2-1 Limitation on Amount of Grants. If the aggregate fair market value of stock (determined as of the date the option is granted) for which Incentive Stock Options granted under this Plan (and any other stock incentive plan of the Company or its parent or subsidiary corporations, as defined in subsections 424(e) and 424(f) of the Code) are exercisable for the first time by an employee during any calendar year exceeds \$100,000, the portion of the option or options not exceeding \$100,000, to the extent of whole shares, will be treated as an Incentive Stock Option and the remaining portion of the option or options will be treated as a Non-Statutory Stock Option. The preceding sentence will be applied by taking options into account in the order in which they were granted. If, under the \$100,000 limitation, a portion of an option is treated as an Incentive Stock Option and the remaining portion of the option is treated as a Non-Statutory Stock Option, unless the optionee designates otherwise at the time of exercise, the optionee’s exercise of all or a portion of the option will be treated as the exercise of the Incentive Stock Option portion of the option to the full extent permitted under the \$100,000 limitation. If an optionee exercises an option that is treated as in part an Incentive Stock Option and in part a Non-Statutory Stock Option, the Company will designate the portion of the stock acquired pursuant to the exercise of the Incentive Stock Option portion as Incentive Stock Option stock by issuing a separate certificate for that portion of the stock and identifying the certificate as Incentive Stock Option stock in its stock records.

6.2-2 Exercise price. The exercise price shall not be less than 100 percent of the fair market value of the Common Stock covered by the Incentive Stock Option at the date the option is granted (with fair market value to be determined by any method designated by the Board of Directors that is consistent with the Code).

6.2-3 Early Dispositions. If within two years after an Incentive Stock Option is granted or within 12 months after an Incentive Stock Option is exercised, the optionee sells or otherwise disposes of Common Stock acquired on exercise of the Option, the optionee shall within 30 days of the sale or disposition notify the Company in writing of (i) the date of the sale or disposition, (ii) the amount realized on the sale or disposition and (iii) the nature of the disposition (e.g., sale, gift, etc.).

6.2-4. Nontransferability. Each Incentive Stock Option shall be nonassignable and nontransferable by the optionee, either voluntarily or by operation of law, except by will or by the laws of descent and distribution of the state or country of the optionee's domicile at the time of death, and during the optionee's lifetime, shall be exercisable only by the optionee.

7. **Stock Bonuses and Restricted Stock.** Subject to any restrictions imposed by applicable law, the Board of Directors may award shares under the Plan as stock bonuses or as restricted stock. Shares awarded as a bonus or as restricted stock shall be subject to the terms, conditions and restrictions, if any, determined by the Board of Directors. The restrictions may, subject to any limitations imposed by applicable law (including California Code of Regulations Rule 260.140.42, if applicable), include restrictions concerning transferability and forfeiture of the shares awarded, together with any other restrictions determined by the Board of Directors. The Board of Directors may require the recipient to sign an agreement as a condition of the award, but may not require the recipient to pay any monetary consideration other than amounts necessary to satisfy tax withholding requirements. The agreement may contain any terms, conditions, restrictions, representations and warranties required by the Board of Directors. The certificates representing the shares awarded shall bear any legends required by the Board of Directors. The Company may require any recipient of a stock bonus or restricted stock to pay to the Company in cash or by check upon demand amounts necessary to satisfy any applicable federal, state or local tax withholding requirements. If the recipient fails to pay the amount demanded, the Company or the Employer may withhold that amount from other amounts payable to the recipient, including salary, subject to applicable law. With the consent of the Board of Directors, a recipient may satisfy this obligation, in whole or in part, by instructing the Company to withhold from any shares to be issued or by delivering to the Company other shares of Common Stock; provided, however, that the number of shares so withheld or delivered shall not exceed the minimum amount necessary to satisfy the required withholding obligation. Upon the issuance of a stock bonus or restricted stock, the number of shares reserved for issuance under the Plan shall be reduced by the number of shares issued, less the number of shares withheld or delivered to satisfy withholding obligations.

8. **Performance-based Awards.** To the extent counsel for the Company determines that the applicable grants qualify, the Board of Directors may grant awards intended to qualify as qualified performance-based compensation under Section 162(m) of the Code and the regulations thereunder ("Performance-based Awards"). Performance-based Awards shall be denominated at the time of grant either in Common Stock ("Stock Performance Awards") or in dollar amounts ("Dollar Performance Awards"). Payment under a Stock Performance Award or a Dollar Performance Award shall be made, at the discretion of the Board of Directors, in Common Stock ("Performance Shares"), or in cash or in any combination thereof. Performance-based Awards shall be subject to the following terms and conditions:

8.1 **Award Period.** The Board of Directors shall determine the period of time for which a Performance-based Award is made (the "Award Period").

8.2 **Performance Goals and Payment.** The Board of Directors shall establish in writing objectives (Performance Goals) that must be met by the Company or any subsidiary, division or other unit of the Company (Business Unit) during the Award Period as a condition to payment being made under the Performance-based Award. The Performance Goals for each award shall be one or more targeted levels of performance with respect to one or more of the following objective measures with respect to the Company or any Business Unit: earnings, earnings per share, stock price increase, total shareholder return (stock price increase plus dividends), return on equity, return on assets, return on capital, economic value added, revenues, operating income, inventories, inventory turns, cash flows or any of the foregoing before the effect of acquisitions, divestitures, accounting changes, and restructuring and special charges (determined according to criteria established by the Board of Directors). The Board of Directors shall also establish the number of Performance Shares or the amount of cash payment to be made under a Performance-based Award if the Performance Goals are met or exceeded, including the fixing of a maximum payment (subject to Section 8.4). The Board of Directors may establish other restrictions to payment under a Performance-based Award, such as a continued employment requirement, in addition to satisfaction of the Performance Goals. Some or all of the Performance Shares may be issued at the time of the award as restricted shares subject to forfeiture in whole or in part if Performance Goals or, if applicable, other restrictions are not satisfied.

8.3 **Computation of Payment.** During or after an Award Period, the performance of the Company or Business Unit, as applicable, during the period shall be measured against the Performance Goals. If the Performance Goals are not met, no payment shall be made under a Performance-based Award. If the Performance Goals are met or exceeded, the Board of Directors shall certify that fact in writing and certify the number of Performance Shares earned or the amount of cash payment to be made under the terms of the Performance-based Award.

8.4 **Maximum Awards.** No participant may receive in any fiscal year Stock Performance Awards under which the aggregate amount payable under the awards exceeds the equivalent of 500,000 shares of Common Stock or Dollar Performance awards under which the aggregate amount payable under the awards exceeds \$1,000,000.

8.5 **Tax Withholding.** With respect to Dollar Performance Awards, the Company or the Employer may withhold any amounts necessary to satisfy any applicable federal, state or local tax withholding requirements from the Dollar Performance Award. Each participant who has received Performance Shares shall, upon notification of the amount due, pay to the Company in cash or by check amounts necessary to satisfy any applicable federal, state and local tax withholding requirements. If the participant fails to pay the amount demanded, the Company or the Employer may withhold that amount from other amounts payable to the participant, including salary, subject to applicable law. With the consent of the Board of Directors, a participant may satisfy this obligation with respect to Performance Shares, in whole or in part, by instructing the Company to withhold from any shares to be issued or by delivering to the Company other shares of Common Stock; provided, however, that the number of shares so delivered or withheld shall not exceed the minimum amount necessary to satisfy the required withholding obligation.

8.6 **Effect on Shares Available.** The payment of a Performance-based Award in cash shall not reduce the number of shares of Common Stock reserved for issuance under the Plan. The number of shares of Common Stock reserved for issuance under the Plan shall be reduced by the number of shares issued upon payment of an award, less the number of shares delivered or withheld to satisfy withholding obligations.

9. **Changes in Capital Structure.**

9.1 **Stock Splits, Stock Dividends.** If the outstanding Common Stock of the Company is hereafter increased or decreased or changed into or exchanged for a different number or kind of shares or other securities of the Company by reason of any stock split, combination of shares, dividend payable in shares, distribution, reverse stock split, recapitalization or reclassification, appropriate adjustment shall be made by the Board of Directors in the number and kind of shares available for grants under the Plan and in all other share amounts set forth in the Plan. In addition, the Board of Directors shall make appropriate adjustment in the number and kind of shares as to which outstanding options or other awards, or portions thereof then unexercised, shall relate, so that the holder's proportionate interest before and after the occurrence of the event is maintained. Notwithstanding the foregoing, the Board of Directors shall have no obligation to effect any adjustment that would or might result in the issuance of fractional shares, and any fractional shares resulting from any adjustment may be disregarded or provided for in any manner determined by the Board of Directors. Any such adjustments made by the Board of Directors shall be conclusive.

9.2 **Mergers, Reorganizations, Etc.** For purposes of this Section, a "Transaction" shall mean (a) a transaction (or a related series of transactions not in the ordinary course of business) in which a majority of the assets or business of the Company is transferred, by merger, lease, sale, consolidation, plan of exchange, split-up, split-off, spin-off, reorganization, liquidation or other transfer, to a person or entity that is not a parent of the Company, a wholly-owned subsidiary of the Company or another entity in which the shareholders of the Company immediately prior to such transaction (or the first of a series of related transaction) receive in the transaction on a pro rata basis and own immediately after the transaction (or the last of a series of related transactions) a majority of the issued and outstanding shares of capital stock, or (b) a transfer by one or more shareholders, in one transfer or several related transfers (such as in response to a tender offer or in a collectively negotiated sale), of 50% or more of the Common Stock outstanding on the date of such transfer (or the first of such related transfers) to persons, other than wholly-owned subsidiaries or family trusts, who were not shareholders of the Company prior to the first such transfer.

In the event of a Transaction, the Board of Directors shall, in its sole discretion and to the extent possible under the structure of the Transaction, select one of the following alternatives for treating outstanding options and other awards under the Plan prior to the consummation of the Transaction:

9.2-1 Outstanding options and other awards shall remain in effect in accordance with their terms.

9.2-2 Outstanding options and other awards shall be converted into options to purchase stock or awards with respect to stock in one or more of the corporations, including the Company, that are the surviving or acquiring corporations in the Transaction. The amount, type of securities subject thereto and exercise price of the converted options or other awards shall be determined by the Board of Directors of the Company, taking into account the relative values of the companies involved in the Transaction and the exchange rate, if any, used in determining shares of the surviving corporation(s) to be held by holders of shares of the Company following the Transaction. Unless otherwise determined by the Board of Directors, the converted options or other awards shall be vested only to the extent that the vesting requirements relating to options or other awards granted hereunder have been satisfied. The Board of Directors may, in its sole discretion, accelerate the exercisability of options so that they are exercisable in full prior to being converted into options to purchase stock of the surviving or acquiring corporations in the Transaction.

9.2-3 With respect to options, the Board of Directors shall provide a period of at least 10 days before the completion of the Transaction during which outstanding options may be exercised, to the extent then exercisable, and upon the expiration of that period, all unexercised options shall immediately terminate. The Board of Directors may, in its sole discretion, accelerate the exercisability of options so that they are exercisable in full during that period.

9.2-4 With respect to awards other than options, the Board of Directors may, in its sole discretion and subject to applicable law, terminate or waive the application of all forfeiture provisions, performance thresholds and similar restrictions at any time prior to the consummation of the Transaction.

9.3 **Dissolution of the Company.** In the event of the dissolution of the Company, options and other awards shall be treated in accordance with Section 9.2-3.

9.4 **Rights Issued by Another Corporation.** The Board of Directors may also grant options and stock bonuses and Performance-based Awards and issue restricted stock under the Plan with terms, conditions and provisions that vary from those specified in the Plan, provided that any such awards are granted in substitution for, or in connection with the assumption of, existing options, stock bonuses, Performance-based Awards and restricted stock granted, awarded or issued by another corporation and assumed or otherwise agreed to be provided for by the Company pursuant to or by reason of a Transaction.

10. **Amendment of the Plan** The Board of Directors may at any time modify or amend the Plan in any respect (except that the Board of Directors may not make any amendment that would cause the Plan to cease to comply with governing law). Except as provided in Section 9, however, no change in an award already granted shall be made without the written consent of the holder of the award if the change would adversely affect the holder.

11. **Approvals.** The Company's obligations under the Plan are subject to the approval of state and federal authorities or agencies with jurisdiction in the matter. The Company will use its best efforts to take steps required by state or federal law or applicable regulations, including rules and regulations of the Securities and Exchange Commission and any stock exchange on which the Company's shares may then be listed, in connection with the grants under the Plan. The foregoing notwithstanding, the Company shall not be obligated to issue or deliver Common Stock under the Plan if such issuance or delivery would violate state or federal securities laws. Unless the Company determines, with advice of counsel that such legend is not necessary, certificates representing all shares of Common Stock issued in connection with the Plan will contain a legend indicating that such shares of Common Stock are "restricted securities," as defined under Rule 144 promulgated under the Securities Act of 1933, as amended, and that such shares may not be transferred unless such transfer is registered under the Securities Act and governing state securities laws or exempt from the registration requirements of the same.

12. **Employment and Service Rights.** Nothing in the Plan or any award pursuant to the Plan shall (i) confer upon any employee any right to be continued in the employment of an Employer or interfere in any way with the Employer's right to terminate the employee's employment at will at any time, for any reason, with or without cause, or to decrease the employee's compensation or benefits, or (ii) confer upon any person engaged by an Employer any right to be retained or employed by the Employer or to the continuation, extension, renewal or modification of any compensation, contract or arrangement with or by the Employer.

13. **Rights as a Shareholder.** The recipient of any award under the Plan shall have no rights as a shareholder with respect to any shares of Common Stock until the date the recipient becomes the holder of record of those shares. Except as otherwise expressly provided in the Plan, no adjustment shall be made for dividends or other rights for which the record date occurs before the date the recipient becomes the holder of record.

14. **Compliance with Section 409A of the Code.** This Plan is intended to comply and shall be administered in a manner that is intended to comply with Section 409A of the Code and shall be construed and interpreted in accordance with such intent. To the extent that an award or the payment, settlement or deferral thereof is subject to Section 409A of the Code, the award shall be granted, paid, settled or deferred in a manner that will comply with Section 409A of the Code, including regulations or other guidance issued with respect thereto, except as otherwise determined by the Committee. Any provision of this Plan that would cause the grant of an award or the payment, settlement or deferral thereof to fail to satisfy Section 409A of the Code shall be amended to comply with Section 409A of the Code on a timely basis, which may be made on a retroactive basis, in accordance with regulations and other guidance issued under Section 409A of the Code.

15. **Compliance with Certain California Code Sections**

15.1 **Maximum Number of Options.** At any time the Company or the Plan is subject to the requirements of Rule 260.140.45 of the California Code of Regulations, the total number of securities issuable upon the exercise of outstanding options and the total number of shares provided for under any stock bonus or similar plan or agreement shall not exceed the Applicable Percentage, as defined below, as calculated in accordance with such rule. The Applicable Percentage, approved by the holders of at least two-thirds of the outstanding shares of common stock of the Company, is 35% of the outstanding shares of capital stock of the Company (including convertible preferred securities on an as converted basis) as of the respective determination date.

15.1 **Delivery of Financial Statements.** At any time the Company or the Plan is subject the requirements of Rule 260.140.46 of the California Code of Regulations, the Company shall, at least annually, deliver financial statements required by such rule to the holders of securities granted or issued pursuant to the Plan.

Initial 2011 Stock Incentive Plan adopted by Board and shareholders on July 28, 2011. Amended and Restated 2011 Stock Incentive Plan adopted by the Board and shareholders on January 3, 2012.

February 6, 2012

The Board of Directors of AllDigital Holdings, Inc.
220 Technology Drive, Suite 100,
Irvine, CA 92618

Re: Registration Statement on Form S-8 filed by AllDigital Holdings, Inc. (the "Company") with respect to the AllDigital Holdings, Inc. Amended and Restated 2011 Stock Incentive Plan.

Gentlemen:

We refer you to the Company's Registration Statement on Form S-8 (the "Registration Statement") to be filed under the Securities Act of 1933, as amended, with respect to the issuance of up to 8,500,000 shares of Common Stock, \$0.001 par value, of the Company (the "Shares") under the AllDigital Holdings, Inc. Amended and Restated 2011 Stock Incentive Plan (the "Plan").

In connection with this opinion letter, we have examined and relied upon copies of the following documents, together with such other documents as we deemed necessary or advisable to render the opinions herein expressed: (i) the articles of incorporation and bylaws of the Company as are currently in effect; (ii) a certificate of the Company as to certain factual matters, including adoption of certain resolutions of the board of directors and shareholders; (iii) certificates and reports of various state authorities and public officials; and (iv) the Plan.

In our examinations we have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of all documents submitted to us as originals, and the conformity to original documents and completeness of all documents submitted to us as certified or photostatic, facsimile or electronic copies and the authenticity of the originals of such certified or copied documents. We have further assumed that all awards made under the Plan have been or will be made pursuant to the Plan in full accordance with the terms and conditions of the Plan and that the Plan and any award agreements have been or will be duly executed and delivered by the parties and are valid and legally binding on the parties.

In rendering our opinions hereinafter stated, we have relied on the applicable laws of the State of Nevada, as those laws presently exist and as they have been applied and interpreted by courts having jurisdiction. We express no opinion as to the laws of any jurisdiction other than applicable laws of the State of Nevada.

Based upon the foregoing and in reliance thereon and subject to the assumptions, exceptions, qualifications and limitations set forth herein, we are of the opinion that:

The Shares have been duly authorized and will be, when issued and delivered pursuant to the terms of the Plan, the applicable award agreements, the Registration Statement and the prospectus incorporated into the Registration Statement, and upon payment of the exercise price therefor, validly issued, fully paid and nonassessable.

This opinion letter speaks as of its date. We disclaim any express or implied undertaking or obligation to advise of any subsequent change of law or fact. This opinion letter is limited to the matters set forth herein, and no opinion may be inferred or implied beyond the matters expressly stated herein. We consent to the filing of this opinion letter as an exhibit to the Registration Statement.

Sincerely,

/s/ PARR BROWN GEE & LOVELESS, PC

PARR BROWN GEE & LOVELESS, PC

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Form S-8 of AllDigital Holdings, Inc. (formerly Aftermarket Enterprises, Inc.), of our report dated March 29, 2011 on our audit of the financial statements of Aftermarket Enterprises, Inc. as of December 31, 2010, and the related statements of operations, stockholders' equity and cash flows for the years then ended December 31, 2009 and 2010, which report appears or is incorporated by reference in the December 31, 2010 Annual Report on Form 10-K of AllDigital Holdings, Inc. (formerly Aftermarket Enterprises, Inc.)

/s/ Seale and Beers, CPAs

Seale and Beers, CPAs
Las Vegas, Nevada
February 3, 2012

CONSENT OF INDEPENDENT
CERTIFIED PUBLIC ACCOUNTANTS

We have issued our report dated July 19, 2011 related to the financial statements of AllDigital, Inc. as of, and for the periods ended, December 31, 2010 and December 31, 2009, which appears in the Amendment No. 1 to Current Report on Form 8-K/A, File No. 333-141676, filed with the Commission on August 29, 2011, which is incorporated by reference in this Registration Statement. We consent to the incorporation by reference in the Registration Statement of the aforementioned report.

/s/ Rose, Snyder & Jacobs,
A corporation of Certified Public Accountants

Encino, California
February 2, 2012
