ATTORNEY LETTER AGREEMENT

THIS AGREEMENT, dated as of the date executed by Pink OTC Markets Inc. (**"Pink OTC Markets"**), a Delaware corporation with an office located at 304 Hudson Street, 2nd Floor, New York, NY 10013, is by and between Pink OTC Markets and Milan Saha, an attorney licensed to practice law in the state of New York with an office located at 40 Wall Street, 28th Floor, New York, NY 10005 (the "**Attorney**").

W I T N E S S E T H:

WHEREAS, Pink OTC Markets, a provider of pricing and financial information for the over-the-counter securities markets, operates the OTC Disclosure and News Service, a secure Internet portal for use by issuers to publish news releases, financial reports and other disclosures on www.pinksheets.com or www.otcqx.com;

WHEREAS, Attorney desires to prepare, or assist in the preparation of, information that is posted on the OTC Disclosure and News Service by, or on behalf of SMC Entertainment, Inc., a Nevada corporation (the "**Issuer**"); and,

WHEREAS, prior to posting disclosure materials on the OTC Disclosure and News Service, and from time to time thereafter, Pink OTC Markets requires the Attorney to prepare and submit a letter (each, a "**Letter**" and collectively, the "**Letters**") that conforms to The Guidelines for Letters with Respect to Adequate Current Information and, in the case of securities that have been the subject of promotional activities (collectively, the "**Guidelines**").

NOW THEREFORE, in consideration of the premises herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

Section 1. Attorney hereby consents to the posting of a Letter prepared by the Attorney by or on behalf of the Issuer from time to time through the OTC Disclosure and News Service, and Pink OTC Markets hereby agrees to consider permitting any such Letter to be or remain posted through the OTC Disclosure and News Service. Attorney represents that there are no legal or regulatory restrictions of any kind that would prohibit any such posting. Attorney will promptly notify Pink OTC Markets in the event that Attorney ceases for any reason to provide services for the Issuer that would call for the preparation of a Letter in connection with information published by the Issuer through the OTC Disclosure and News Service.

Section 2. Attorney has attached to this Agreement (i) a list of the jurisdictions in which the Attorney is duly authorized to engage in the practice of law and (ii) a copy of the Attorney's driver's license for identification purposes. Attorney agrees to notify Pink OTC Markets in the event that there is any change in such due authorization.

Section 3. Attorney warrants and represents that (i) the document review and other duties required by the Guidelines have been competently performed in connection with the preparation of each Letter posted through the OTC Disclosure and News Service and (ii) each Letter conforms to the Guidelines.

Section 4. Attorney acknowledges and agrees that Pink OTC Markets (i) in its sole, unfettered and absolute discretion, may fail or refuse to accept any Letter, and may determine that it will not accept any Letters that may be submitted in the future by the Attorney on behalf of the Issuer or any other company, for any reason whatsoever, (ii) is hereby granted full and complete permission, rights and authority to publish the reasons for any such failure, refusal or determination, and Attorney hereby represents and warrants that there are no legal or regulatory restrictions of any kind that would restrict or prohibit any such publication, and (iii) Pink OTC Markets shall not be liable to counsel for any damages whatsoever, whether the theory of liability is based on contract, tort or otherwise, (x) that are related in any way to any such failure, refusal or determination or (y) in connection with any publication by Pink OTC Markets of the reasons for any such failure, refusal or determination.