Lorin A. Rosen, Esq.
Admitted in NY
Managing Attorney



March 23, 2015

OTC Markets Group, Inc.
304 Hudson Street - 2nd Floor
New York, NY 10013

Re: Attorney Letter for Global Senior Enterprises Inc. ("GSET")

Ladies and Gentlemen:

This office has been retained as special securities counsel to Global Senior Enterprises Inc., a Nevada corporation (the "Company"). The Company requested that I review the Company's Annual Report for period ending December 31, 2014 posted through OTC Disclosure and News Service (the "Service") on March 23, 2015, as well as other documents submitted in connection therewith and discussed below. The OTC Markets Group, Inc. 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. OTC Markets Group, Inc. has full and complete permission and rights to publish this letter with the Service for viewing by the general public and regulators, but no person other than OTC Markets Group, Inc. may rely upon this Opinion in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933.

This Attorney Letter relates to the laws of the United States, including the Securities Act of 1933 and the corporate laws of the state of Nevada. The undersigned is a resident of the United States, and a member in good standing of the bar of the State of New York since 1995. The undersigned is permitted to practice before the Securities and Exchange Commission (the "SEC") and has not been prohibited from practice thereunder.

To render this opinion I have examined such corporate records and other documents and such questions of law as I deemed necessary. In examining the documents, I 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 the facts set forth in such documents. During the course of my investigation, nothing came to my attention that led me to conclude that any such documents were not genuine or authentic or that the facts set forth therein were not true. This opinion is expressed solely on the facts and assumptions as set forth herein and is specifically limited to the investigations and examinations I deemed necessary. After such investigations I know of no facts which lead me to conclude that any opinion set forth below is not correct. With respect to matters of a factual

nature, I have relied on information obtained from directors and officers of the Company as well as other sources, and these sources are believed to be reliable.

The following list represents those documents that have been made publicly available, including the date this information was posted with the Service, and further represents those documents I reviewed in connection with the preparation of this letter of opinion (the "Information"):

1. Quarterly Report for period ending June 30, 2013, posted September 4, 2013;
2. Quarterly Report for period ending September 30, 2013, posted November 18, 2013;
3. Initial Company Information and Disclosure Statement, posted August 26, 2013;
4. Amended Initial Company Information and Disclosure Statement, posted December 2, 2013;
5. Articles of Incorporation filed with the Nevada Secretary of State September 4, 1997, posted December 2, 2013;
6. Certified Copy dated September 19, 2007 of Articles of Merger filed with Nevada Secretary of State, posted December 2, 2013;
7. Articles of Merger filed with Nevada Secretary of State February 22, 2005, posted December 2, 2013;
8. Certificate of Amendment to Articles of Incorporation filed with Nevada Secretary of State March 17, 2006, posted December 2, 2013;
9. Certificate of Amendment to Articles of Incorporation filed with Nevada Secretary of State September 12, 2007, posted December 2, 2013;
10. Certificate of Amendment to Articles of Incorporation filed with Nevada Secretary of State March 19, 2013, posted December 2, 2013;
11. Annual Report for period ending December 31, 2013, posted March 27, 2014; and
12. Annual Report for period ending December 31, 2014, posted March 23, 2015.

I have no reason to believe that at the time such information listed above was published to the Service, that any of the information contained an untrue statement of material fact or omitted to state a material fact necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading.

I have personally reviewed the Information as contained in the Articles of Incorporation and all amendments and corrections filed in connection therewith, including the Articles of Merger, of the Company, the Company's Quarterly Reports for period ending June 30, 2013 and September 30, 2013, the Initial Company Information and Disclosure Statements as well as the amended Initial Company Information and Disclosure Statement, the Annual Report for period ending December 31, 2013 and the Annual Report for period ending December 31, 2014 recently posted on March 23, 2015. I have also personally met with and discussed this information with Director, President, Secretary and Treasurer of the Company, Mr. Brian Kistler, and deemed him to be reliable sources of information as it relates to the information discussed and disclosed. The Company's financial statements were prepared by Mr. Kistler, the Company's Director and sole officer. Mr. Kistler was appointed as the Director and elected as the President, Secretary and Treasurer of the Company on April 30, 2013. Mr. Kistler has over twenty years of extensive accounting experience with both private and public companies.

In February 2013, Shanghai Shihong Finance Management Company, located in Shanghai, China, acquired majority control of the Company. Mr. Kistler travelled to Shanghai

•6 Butler Court • Centereach, NY 11720 • Ph/Fx 1-877-570-2620•
•LARLawGroup@gmail.com• www.LARLawGroup.com•

in May 2013 to meet with the majority shareholder of the Company, to discuss the current business operations and future goals of the Company. The Company is now focused on the development and management of senior retirement facilities located in mainland China. When majority control of the Company was acquired in February, 2013, the controlling majority shareholder did not receive any historical financial information for the operations of the Company prior to 2013, and hence is unable to post Annual Reports for fiscal years prior to 2013. The Company has, however, prepared and posted quarterly and annual reports since 2013 and intends to continue to post unaudited financial statements pursuant to the alternative reporting guidelines in a timely manner.

The Company's transfer agent is Pacific Stock Transfer Company, an SEC registered transfer agent. The method used to obtain the number of outstanding shares as set forth in the most recent Annual Report for period ending December 31, 2014 was via a written request to the transfer agent and their subsequent responses denoting the date of such records.

After such limited examination, and other such investigation that I deemed necessary, I am of the opinion that:

Adequate current public information is now available concerning the Company within the meaning of Rule 144(c)(2) under the Securities Act, and the information includes all of the information that a broker-dealer would be required to obtain from the company to publish a quotation for the Securities pursuant to Rule 15c2-11 under the Securities Exchange Act of 1934, as amended. Further, this information as posted through the OTC Disclosure and News Service, complies as to form with the OTC Markets Group, Inc. Guidelines for Providing Adequate Current Information.

To the best of my knowledge neither the Company, any 5% holder of the Company's common stock, nor counsel is currently under investigation by any federal or state regulatory authority for an violation of federal or state securities laws.

No person other than OTC Markets Group, Inc. is entitled to rely on this opinion, and I assume no obligation to update or supplement this opinion letter to reflect any change in fact or law which may hereafter occur.

Sincerely,

Lorin A. Rosen

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