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April 29, 2015

OTC Markets Group, Inc.
304 Hudson Street, Second Floor
New York, NY 10013

Re: S2C Global Systems Inc. (the "Issuer") Formerly: United Athletes prior to 2/8/2005. Adequate Company Information and Disclosure based upon Annual Report for the Period Ending December 31, 2014.

I have been retained to provide an examination and opinion regarding the Annual Disclosure Report by the Issuer which was published with the OTC Disclosure and News Service on March 31, 2015 and the Annual Report (Year End 2014 Financial Statements)) disclosed by the Issuer and published with the OTC Disclosure and News Service on March 31, 2015. The opinion is solely for the information of the addressee hereof and OTC Market Group 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 grants OTC Markets Group full and complete permission and rights to publish the letter in the OTC Disclosure and News Service for viewing by the public and regulators.

The undersigned counsel is a U.S. resident and was retained by the Issuer solely for the purpose of rendering this opinion and reviewing the current information supplied by Issuer. This opinion is based on my knowledge of the law and facts as of the date hereof. The undersigned has examined such corporate records and other documents and such questions of law as counsel has considered necessary or appropriate for the purposes of rendering this opinion.

The undersigned was admitted to the Bar of the State of California in 1983 the undersigned is permitted to practice before the Securities and Exchange Commission ("SEC") and has never been barred from practice in any of the foregoing jurisdictions.

In formulation of the opinion set forth below, I have examined such corporate records and documents including, but not limited to, the Issuer's Articles of Incorporation, By-Laws and, minutes of meetings and actions of its Board of Directors and such other documents as were deemed relevant and necessary as a basis for the opinion hereinafter set forth as well as meeting personally with the management and available Directors of the Company. Counsel has conferred with Directors and Management of the Company concerning the information provided and has received representations from the Company, its management and directors as to the accuracy of the information provided for this determination. In such examination and in discussions, the genuineness of all signatures set forth on each document has been assumed, as well as the authenticity of all original documents and the conformity to original documents of all copies of such documents as may have been supplied during the course of examination. This opinion is further based upon those representations which counsel believes to be reliable.

For the purpose of rendering this opinion, I have specifically also reviewed the following documents:

1. Annual Report (Disclosure Statement for the period ended December 31, 2014) which were made publicly available and posted on the OTC Disclosure and News Service on March 31, 2015.
2. Annual Report (Financial Statement of the Company for the period ended December 31, 2014), which were made publicly available and posted on the OTC Disclosure and News Service on March 31, 2015.

For the purposes of rendering this opinion, I have reviewed the necessary documents and discussed with the Companies Management therefore I have no reason to believe that any person has engaged in fraud or misrepresentation regarding the inducement relating to, or the execution or delivery of, the documents reviewed. Furthermore, I express no opinion as to the validity of any of the assumptions, form or content of any financial or statistical data contained therein. The terms used in this opinion shall have the meaning ascribed to them in the documents relied upon in rendering this opinion.

Regarding the common stock of the Issuer, par value is $0.001 per share, (the "Securities"), in the opinion of the undersigned, the Annual Report (Annual Disclosure Statement of the Company for the period ended December 31, 2014) and the Annual Report (Financial Statement of the Company for the period ended December 31, 2014) were publicly disclosed by the Issuer and published with the OTC Disclosure and News Service on March 31, 2015. (i) constitute "adequate current public information" concerning the Securities of the Issuer and "is available" within the meaning of Rule 144(c)(2) under the Securities Act, (ii) includes all of the information that a broker-dealer would be required to obtain form 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 Pink OTC Markets Guidelines for Providing Adequate Current Information, which are located on the Internet at www.otcmarkets.com, and (iv) has been posted in the OTC Disclosure and News Service. Furthermore, after reasonable investigation I have no reason to believe that such information contained an untrue statement of a material fact or omitted to state a material fact in order to make the statements made, in light of the circumstances under which they were made, not misleading.

The Issuer's unaudited financial statements were prepared internally by Daniel Roth, the Company's President, CEO, Secretary and CFO. Mr. Roth's ability to prepare these statements according to GAAP is derived from his formal business education where he completed accounting courses and from his studies while he was pursuing credentials as a Certified Financial Analyst (CFA). Additionally, Daniel Roth has many years of management experience which included preparing and reviewing financial statements and dealing with external auditors. Mr. Roth has represented that the unaudited financial statements were prepared in accordance with GAAP.

The Company's transfer agent is Signature Stock Transfer Inc., with a business address of and is 2632 Coachlight Ct. Plano Texas 75093, and is registered with the SEC under the Exchange Act. I have reviewed a copy of the Transaction Journal and tally sheet prepared by the transfer agent for the date ending December 31, 2014 to confirm that the number of outstanding shares set forth in the Annual Report is correct.

The undersigned has (i) personally met with the Issuer's management and a majority of its directors, (ii) reviewed the Report published by the Issuer on the OTC Disclosure and News Service, and (iii) discussed the Report with management and a majority of the directors of the

Issuer. To the best of my knowledge and after reasonable inquiry if the Issuer's management and directors, there is no officer, director, 5% holder, or counsel currently under investigation by any federal or state regulatory agency for any violation of federal or state securities law.

This opinion is solely for the information of the addresses hereof and the other parties specifically identified in the first paragraph hereof, and is not to be quoted in whole or in part or otherwise referred to, nor is to be filed with any governmental agency or other person without any prior written consent. Other than the addressee hereof and such other parties, no one is entitled to rely on this opinion. This opinion is based on my knowledge of the law and facts as of the date hereof. I assume no duty to communicate with you with respect to any other matter which comes to my attention hereafter.

Thank you for your consideration and attention.

Respectfully submitted,

Thomas Russell, Esq.