BRIMSTONE & CO

Attorneys & Solicitors
1629 K Street NW Suite 300
Washington DC 20006 USA
Tel/Fax 1-202-318-2406
chambers@brimstoneandcompany.com
www.brimstoneandcompany.com

February 2, 2016

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

RE: Attorney Letter With Respect to Current Information for VMS Rehab Systems Inc. (OTC: VRSYF)

To Whom It May Concern:

VMS Rehab Systems Inc. has requested our opinion with respect to the audited annual financial statements for years ended December 31, 2013 & annual unaudited financial statements for 2014 for dissemination into the OTC Disclosure and News Service. This opinion is solely for the information of the addressee hereof and OTC Markets Group Inc. is entitled to rely on such letter in determining whether the issuer has made adequate current public information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933. The undersigned grants OTC Markets Group Inc. 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 is a U.S. resident and was retained by the Issuer as General Counsel for purposes including the rendering of this opinion and reviewing all public disclosure documents. This opinion is based on our 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 laws as deemed appropriate for the purposes of rendering this opinion.

The undersigned is admitted to practice law by the Bar of the State of California and by the Bar of the District of Columbia. The undersigned is also admitted to practice law in England and Wales. 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 rendering the legal opinion contained in this letter, we have reviewed certain documents and information furnished by the Issuer but not limited to the Issuers Articles of Incorporation, Bylaws, Corporate Board Resolutions and such other documents we deemed relevant and necessary as a basis for the opinion hereinafter set forth. In such examinations, we have assumed the genuineness of all signatures set forth on each document, the authenticity of all original documents and the conformity to original documents of all copies as such documents as may have been supplied to us during the course of our examination.

BRIMSTONE & CO

Attorneys & Solicitors
1629 K Street NW Suite 300
Washington DC 20006 USA
Tel/Fax 1-202-318-2406
chambers@brimstoneandcompany.com
www.brimstoneandcompany.com

For the purposes of rendering this opinion, we have assumed that no person or entity has engaged in fraud or misrepresentation regarding the inducement relating to, or the execution or delivery of, the documents reviewed. Furthermore, we express no opinion as to the validity of any 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 our opinion.

Regarding the common stock of the Issuer in the opinion of the undersigned Regarding the common stock of the Issuer, in the opinion of the undersigned, the Report for the period ended December 31, 2013 and December 31, 2014, submitted to OTC Markets on February 2, 2016 (i) constitutes "adequate content public information" concerning the Securities of the Issuer and "is available" within the meaning of Rule 144(c)(2) under the Securities Act of 1933, (ii) includes all of the information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for the Securities under Rule 15c2-1l under the Securities Exchange Act of 1934 (the "Exchange Act"), (iii) complies as to form with the Pink Sheets Guidelines for Providing Adequate Current Public 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

Marlene L. Grant Professional Corporation and Saturna Group Chartered Accountants LLP., are responsible for the preparation of the audited and unaudited financial statements contained in the Reports. Marlene L. Grant is the managing partner of Marlene L. Grant Professional Corporation and is licensed as Chartered Professional Accountant and Certified General Accountant in Ottawa Ontario. Saturna Group Chartered Accountants LLP specializes in audit, financial statement preparation, and consulting for public companies in Canada and the United States.

In my opinion, Marlene L. Grant Professional Corporation and Saturna Group Chartered Accountants LLP possess the qualifications needed to prepare audited financial statements for the Issuer.

The Company's transfer agent is Island Stock Transfer, and to the best of my knowledge is registered with the SEC. We have reviewed a copy of the shareholder list prepared by the transfer agent as of January 5, 2016 and the current date to confirm that the number of outstanding shares set forth in the Information is correct.

BRIMSTONE & CO

Attorneys & Solicitors
1629 K Street NW Suite 300
Washington DC 20006 USA
Tel/Fax 1-202-318-2406
chambers@brimstoneandcompany.com
www.brimstoneandcompany.com

The undersigned has (i) previously met with the Issuer's management and a majority of its directors, (ii) reviewed the information published by the Issuer on the OTC Disclosure and News Service, and (iii) discussed the information with management and a majority of the directors of the Issuer. To the best of our knowledge, and after reasonable inquiry of the Issuer's management and directors, there is no officer, director, 5% holder, or counsel currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

This opinion is solely for the information of the addressee 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 it to be filed with any governmental agency or other person without our 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 our knowledge of the law and facts as of the date hereof. We assume no duty to communicate with you with respect to any matter which comes to our attention hereafter.

Sincerely,



Jonathan Levy
Attorney