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May 12, 2016

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

Re: **SMC Entertainment, Inc. (SMCE)**
Opinion of Counsel regarding Adequate Current Information and Quarterly Report for period ending December 31, 2015

To Whom It May Concern:

I act as securities counsel for SMC Entertainment, Inc. ("SMCE" or the "Company"), and has been retained for the purpose of preparing this Opinion of Counsel, applying the applicable laws of the United States, regarding its corporate operations and level of disclosure of public corporate information.

- Articles of Incorporation, By-Laws and Minutes;
- Corporate minutes of the meetings of its Board of Directors and shareholders;
- Actions taken by Written Consent in Lieu of Meeting of the Board of Directors;
- The Quarterly Report by the Company dated April 8, 2016.
- Other related corporate records and documents as were necessary and provided by the corporation's management for the purposes of this letter.

Counsel has met with management and all of the directors of the Company. Counsel has reviewed the information, as amended, published by the issuer through the OTC Disclosure and News Service, and discussed the information with management and a majority of the Company's directors. The Company is not a reporting company and, therefore, does not file annual or other reports with the Securities and Exchange Commission ("SEC").

The opinions and conclusions contained in this Opinion of Counsel are based upon documentation and facts made available to this firm, and are solely based on the accuracy of those documents and facts. Further, counsel has reviewed all prior disclosures posted by SMCE with both the SEC and OTC Market Groups' Disclosure and News Service, as amended. All such information is believed to be accurate and reliable. In the event that the facts and information in any or all of such documents are determined not to be true, this opinion is rescinded to and to be deemed null and void. Counsel has discussed the above documentation, and the underlying assumptions this firm is relying upon, with the management of the corporation.

SMCE first was re-incorporated from Texas under the laws of Nevada on January 23, 1998 as Professional

Recovery Systems, Ltd. On April 2, 2009, it changed its name to Action Energy Corp. On July 7, 2009, it changed its name to SMC Recordings, Inc. in conjunction with a reverse merger in which private company, SMC Recordings, Inc., merged with the Company and its stockholders become the majority owners of the Company. On May 6, 2011, it changed its name to SMC Entertainment, Inc.

Un-audited Annual Financial Statements as of December 31, 2015 have been posted via the OTC Disclosure and News Service on April 8, 2016, which are available at OTCMarkets.com.

The parties responsible for the preparation of the financial statements of Chris Whitcomb is:

Chris Whitcomb cwhit00@yahoo.com

He obtained a Bachelors Degree in Accounting, Finance and Real Estate from Cal State Northridge. He is a Certified Public Accountant licensed to practice in both California.

The party acting as the transfer agent for SMCE is:

Clear Trust, LLC; 16540 Pointe Village Dr., Suite 210, Lutz, FL 33558
813-235-4490 p; inbox@cleartrusttransfer.com

The transfer agent is registered with the SEC. An inquiry to the transfer agent on January 6, 2015 was the source of confirmation of same as well as confirmation of the authorized and issued and outstanding common stock as of December 31, 2015:

	As of December 31, 2015
Authorized	500,000,000
Issued & Outstanding	44,151,136

The list below includes all persons who provided assistance, prepared or provided information with respect to the Company's disclosures, or who received securities as consideration for services rendered to the Company, or who is defined as a "control person," including (i) their full name; (ii) their business address; (iii) the number and class of securities of the Company beneficially owned; (iv) such securities bear a restrictive legend; and (v) a complete description of the consideration received by the Company in connection with each issuance of shares to any of them including, without limitation, the nature of any services performed for or on behalf of the Company.

(i) Ralph Tashjian, CEO and Sole Director
(ii) 3210 21st Street, San Francisco, CA 94110
(iii) 607,211 shares of common stock
(iv) Restricted
(v) For merger transaction and reorganization with private company.

Pursuant to an inquiry of management and directors of the corporation, to the best of this firm's knowledge

information and belief, neither the officers or directors of SMCE or any person or entity holding at least five percent (5%) of the corporation's stock is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities law.

No person or entity other than OTC Markets Group is entitled to rely upon this opinion. OTC Markets Group, however, is granted full and complete permission and rights to publish this document via the OTC Markets Group's Disclosure and News Service for viewing by the general public and regulators. The public and OTC Markets Group may rely on the above in determining whether SMCE has made adequate current public information to be available within the meaning of Rule 144(c)(2) of the Securities Act of 1933. Further, the information which has been posted via OTC Disclosure and News Service constitutes adequate current public information, is available within the meaning of Securities and Exchange Commission (SEC) Rule 144(c)(2) of the Securities Act, includes all the information that a broker-dealer would be required to obtain from an issuer in order to publish a quotation for its securities pursuant to Rule 15c2-11 under the Securities Exchange Act of 1934, and complies as to form with the OTC Markets Group's Guidelines for Providing Adequate Current Information.

I authored this Opinion of Counsel. I am a New Jersey resident and a United States citizen. I am admitted to the State Bar of New York and licensed to practice before the Federal Courts for the Southern, Eastern and Northern Districts of New York and the United States Tax Court. I am permitted to practice before the Securities and Exchange Commission and have not been prohibited from such practice. Further, I am not under any investigation by either Federal for State authorities and I agree to notify OTC Markets Group in the event that there is any change in said authorizations, admissions or representations.

Sincerely,
/S/: Milan Saha
Milan Saha, Esq.