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September 1, 2016

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

Re: **PM&E, Inc.**
Letter of Counsel – Opinion on Financial Statements & Disclosure

Dear Sir/Madam:

The undersigned is special counsel to PM&E, Inc., a Colorado corporation (the "Issuer"). The Issuer has requested that I provide you with this opinion letter attesting to the company's annual financial statements and Disclosures for the period ending December 31, 2015 (posted on the OTC Markets' website on August 27, 2016). To that end, allow me to confirm the following:

- (1) OTC Markets Group, Inc. is entitled to rely on this 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, as amended.
- (2) The undersigned is a U.S. resident and has been retained by the Issuer for the purpose of rendering this letter. The undersigned's sole relationship with the Issuer is limited to the conduct of a due diligence inquiry and review of the statements and representations that the Issuer has made on OTC Markets Group, Inc. and the preparation and submission of this letter to you. The undersigned is neither an employee nor an officer or director of the Issuer.
- (3) In rendering this letter, I have reviewed documents of the corporation as I deem necessary or appropriate for purposes of rendering this letter, including but not limited to:
 - the Issuer's corporate minutes and actions of the Issuer's Board of Directors and its Shareholders,
 - its Articles of Incorporation (and the amendments thereto),
 - its By-laws
 - its Shareholder List
- (4) I have also obtained, from the Issuer, that a confirmation letter as executed by the Issuer's Chairman and Chief Executive Officer and further confirming the accuracy and completeness of

the Corporate Documents and the information and documents that I have reviewed (the "Certificate").

- (5) The undersigned is licensed to practice law in the states of Maryland and the District of Columbia and I am not relying upon the work of any other law firm or legal counsel in connection with the due diligence inquiry and review of the statements and representations of the Issuer and the preparation of this letter.
- (6) The undersigned is permitted to practice before the Securities and Exchange Commission and has not been prohibited from practice thereunder.
- (7) In preparing this letter, the undersigned has relied upon information and documents that I have obtained from a review of the Issuer's public filings in the State of Colorado, and met with the Company's officers, further review of the Company's public filings, including but not limited to the Company's Financial Statements for the Period Ending June 30, 2016 (for the Semi-Annual Report) and December 31, 2015 (for the Annual Report), both posted on the OTC Market's Website on August 27, 2016, and Disclosure for the Period Ending June 30 2016, also posted on the OTC Market's Website on August 27, 2016, as well as the Corporate Documents, the Certificate, and other information that I have obtained regarding the Issuer, and I am of the opinion that all such information are believed to be reliable.
- (8) The Issuer has made available the following information and documents on OTC Disclosure and News Service: the full name and address of the Issuer, the nature of the Issuer's business, the nature of the products or services offered, the nature and extent of the Issuer's facilities, the exact title and class of securities outstanding, description of the Issuer's securities , list of securities offerings for the past two years, the names of the Issuer's chief executive officer, other officers, and the names of the directors on the Issuer's board of directors, the beneficial owners of 5% or more of the Issuer's common stock, the financial information on the Issuer, copies of the Issuer's charter documents, by-laws, and related information (the "Disclosure Information") and the following:

<u>Publish Date</u>	<u>Report Title</u>	<u>Period End Date</u>
Aug 27, 2016	<u>Supplemental Information</u> - Disclosure June 30, 2016	Jun 30, 2016
Aug 27, 2016	<u>Supplemental Information</u> - Disclosure March 31, 2016	Mar 31, 2016
Aug 27, 2016	<u>Supplemental Information</u> - Disclosure December 31, 2015	Dec 31, 2015
Aug 27, 2016	<u>Semi-Annual Report</u> - Non-Consolidated Semi-Annual Financial Report June 30, 2016	Jun 30, 2016
Aug 27, 2016	<u>Quarterly Report</u> - Non-Consolidated Quarterly Financial Report March 31, 2016	Mar 31, 2016

<u>Publish Date</u>	<u>Report Title</u>	<u>Period End Date</u>
Aug 27, 2016	<u>Annual Report</u> - Non-Consolidated Annual Financial Report	Dec 31, 2015
Aug 31, 2015	<u>Supplemental Information</u> - disclosure	Jun 30, 2015
Aug 31, 2015	<u>Semi-Annual Report</u> - june 30, 2015	Jun 30, 2015
Jun 17, 2015	<u>Quarterly Report</u> - Amended quarterly report	Mar 31, 2015
May 28, 2015	<u>Supplemental Information</u> - amended disclosure statement	Mar 31, 2015
Apr 13, 2015	<u>Attorney Letter with Respect to Current Information</u> - Attorney letter	Dec 31, 2014
Feb 27, 2015	<u>Supplemental Information</u> - Disclosure Statement december 31, 2014	Dec 31, 2014
Feb 27, 2015	<u>Annual Report</u> - Year End December 31, 2014	Dec 31, 2014
Feb 19, 2015	<u>Supplemental Information</u> - supplemental	Feb 18, 2015
Dec 31, 2014	<u>Quarterly Report</u> - September 30, 2014	Sept 30, 2014
Dec 3, 2014	<u>Supplemental Information</u> - disclosure statement September 30, 2014	Sept 30, 2014
Nov 14, 2014	<u>Annual Report</u> - December 31, 2012	Dec 31, 2012
Nov 14, 2014	<u>Quarterly Report</u> - march 31, 2013	Mar 31, 2013
Nov 14, 2014	<u>Semi-Annual Report</u> - june 30, 2013	Jun 30, 2013
Nov 14, 2014	<u>Quarterly Report</u> - sept 30, 2013	Sept 30, 2013
Nov 14, 2014	<u>Annual Report</u> - Dec 31 2013 year end	Dec 31, 2013

<u>Publish Date</u>	<u>Report Title</u>	<u>Period End Date</u>
Nov 14, 2014	<u>Quarterly Report</u> - march 31,2014	Mar 31, 2014
Nov 14, 2014	<u>Semi-Annual Report</u> - june 30,2014	Jun 30, 2014
Oct 24, 2014	<u>Supplemental Information</u> - disclosure statement June 30, 2014	Jun 30, 2014
Oct 24, 2014	<u>Supplemental Information</u> - Disclosure Statement for March 31, 2014	Mar 31, 2014
Oct 24, 2014	<u>Supplemental Information</u> - year end december 31, 2013 disclosure statement	Dec 31, 2013
Nov 13, 2013	<u>Supplemental Information</u> - Disclosure Statement for the period ending September 30, 2013	Sept 30, 2013
Aug 20, 2013	<u>Attorney Letter with Respect to Current Information</u> - attorney opinion letter for June 30, 2013	Jun 30, 2013
Aug 20, 2013	<u>Attorney Letter with Respect to Current Information</u> - year ended retitled	Dec 31, 2012
Aug 20, 2013	<u>Attorney Letter with Respect to Current Information</u> - Attorney opinion letter	Jun 30, 2013
Aug 15, 2013	<u>Supplemental Information</u> - semi annual disclosure statement	Jun 30, 2013
May 20, 2013	<u>Supplemental Information</u> - disclosure report	Mar 31, 2013
Apr 15, 2013	<u>Annual Report - Supplemental Information</u> - annual disclosure sttaemnet 2012	Dec 31, 2012
Dec 13, 2012	<u>Quarterly Report</u> - Quarterly Report Third Quarter ending September 30, 2012	Sept 30, 2012
Dec 12, 2012	<u>Attorney Letter with Respect to Current Information</u> - Attorney Letter with respect to Current Information	Sept 30, 2012
Dec 6, 2012	<u>Corporate Bylaws</u>	Sept 30, 2012

<u>Publish Date</u>	<u>Report Title</u>	<u>Period End Date</u>
Dec 6, 2012	<u>Articles of Incorporation</u>	Sept 30, 2012
Dec 4, 2012	<u>Supplemental Information</u> - Company/Product Description	Sept 30, 2012
Dec 4, 2012	<u>Annual Report</u> - Disclosure Statement	Dec 31, 2011
Dec 4, 2012	<u>Annual Report</u> - Financial Statement Ending Dec. 2011	Dec 31, 2011
Dec 4, 2012	<u>Annual Report</u> - Financial Statement Ending Dec. 2010	Dec 31, 2010
Oct 31, 2012	<u>Quarterly Report</u>	Sept 30, 2012
Aug 30, 2012	<u>Semi-Annual Report</u>	Jun 30, 2012

- (9) The Disclosure Information: (i) constitutes "adequate 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 of the Issuer under Rule 15c2-11 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.otcmarts.com ; and (iv) has been posted through the OTC Disclosure and News Service.
- (10) The Issuer's financial statements for the year ending June 30, 2016 and which are not audited have been prepared under the supervision of its Chief Executive Officer, Jack Merck and the Company's Board of Directors. (Please note that these two individuals are no longer officers per discussions with management and officers' identities have been updated and are current on the OTC Website under "Company Profile".
- (11) The Issuer's stock transfer agent registered with the Securities and Exchange Commission and is Pacific Stock Transfer Co. whose address is 6725 Via Austi Parkway, Suite 300, Las Vegas, NV 89119 and whose telephone number is (800) 785-7782. The undersigned has confirmed the number of shares of the Issuer's common stock outstanding by obtaining information and documents directly from the Pacific Stock Transfer Corporation.
- (12) The undersigned has:
- (i) met with the Issuer's management and directors of the Issuer;

- (ii) reviewed the Information, as amended, published by the Issuer through the OTC Disclosure and News Service; and
- (iii) discussed the Information with management and a majority of the directors of the Issuer.

(13) To the best knowledge of the undersigned , after inquiry of management and the directors of the Issuer, the following are not currently under investigation by any federal, or state regulatory authority for any violation of federal or states securities laws:

- (i) the Issuer;
- (ii) any 5% or more holder of the Issuer's common stock; and
- (iii) the undersigned.

In providing this letter to you, only you are entitled to rely upon this letter and you are authorized to fully and completely publish this letter in the OTC Disclosure and News Service for viewing by the public and regulators. If I can help you further or if you have any questions, please let me know.

Sincerely,

A handwritten signature in black ink, appearing to read 'James R. J. Scheltema', with a long horizontal line extending to the right.

James R. J. Scheltema, CPA, Esq.
James R. J. Scheltema, LLC