

Donald R. Keer, P.E., Esq



June 20, 2019

OTC Markerts Group, Inc.
304 Hudson Street, 3rd Floor
New York, NY 10013

RE: Legal Opinion, Adequate Current Information and Disclosure
Filing by AC Partners, Inc. (ACPS)
Amended Annual Report for the Period Ended December 31, 2018 and related disclosures
Quarterly Report March 31, 2019

Dear Sirs:

I have been retained as Counsel by AC Partners, Inc., a corporation organized and existing under the laws of the state of Nevada (ACPS, the "Issuer") solely for the purpose of reviewing the current information supplied by the Issuer to OTC Markets Group, Inc. ("OTC Markets Group"). The Issuer has requested that I render a sufficiency of adequate information opinion (the "Opinion") in connection with the filing by the Issuer of its Amended Annual Reports for the Years ending December 31, 2018 and the Quarterly Report for the Quarter ending March 31, 2019 (the "Reports") pursuant to Rule 15c2-1 1(a)(5) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and Rule 144(c)(2) of the Securities Act of 1933, as amended (the "Securities Act"). OTC Markets Group 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.

Counsel is a U.S. resident and is authorized to practice law in the Commonwealth of Pennsylvania and the Federal Courts of the United States. Counsel is also permitted to practice before the U.S. Securities and Exchange Commission (SEC). Counsel does not currently beneficially own, owned in the past or has any agreement to receive in the future any shares of the Issuer's securities.

Counsel has reviewed the following documents and related information posted at www.otcmarkets.com and publicly available through the OTC disclosures and News Service in connection with the preparation of this letter, which is believed to be reliable:

1. Amended Annual Reports for the years ending December 31, 2018, which includes:
 - a. Amended Balance Sheet as of December 31, 2018 (unaudited)
 - b. Statement of Operations for periods ending December 31, 2018 (unaudited)
 - c. Statement of Cashflows for periods ending December 31, 2018
 - d. Notes to Consolidated Financials (unaudited)

3663 Greenwood Circle Chalfont Pennsylvania 18914
215-962-9378

Donald R. Keer, P.E., Esq

2. Annual Report of Information Pursuant to Rule 15c3-1 dated February 28, 2019, which includes:
 - a. The Issuer's History
 - b. Addressees of Principal Executives
 - c. Security Information
 - d. Issuance History
 - e. Description of the Issuer's Business, Product and Services
 - f. Description of the Issuer's Facilities
 - g. Officers, Directors and Control Persons
 - h. Third Party Providers
 - i. Issuer's Certification
3. Quarterly Disclosure Statement for the Period Beginning January 1, 2019 and Ending March 31, 2019, which includes:
 - a. The Issuer's History
 - b. Addressees of Principal Executives
 - c. Security Information
 - d. Issuance History
 - e. Description of the Issuer's Business, Product and Services
 - f. Description of the Issuer's Facilities
 - g. Officers, Directors and Control Persons
 - h. Third Party Providers
 - i. Issuer's Certification
 - j. Profit and Loss Statement
 - k. Balance Sheet
 - l. Restated Statement of Operations for the Period
 - m. Statement of Cash Flows

Counsel has relied on information obtained from public officials, officers of the Issuer and other sources in the rendering of this opinion letter and believes that all such sources are reliable. Counsel has examined such corporate records and documents and have asked such questions of law as was considered necessary or appropriate for the purpose of writing this letter. Counsel has reviewed and relied on information from the Secretary of State of Nevada and information obtained from the Company's officers, directors and agents. Counsel has personally met with and discussed the above documentation with management of the Issuer and with majority of the Board of Directors. In the event that the facts and information in all such documents are determined not to be true, this opinion shall be null and void.

There has been no information concerning the Issuer and the Securities that are publicly available through the OTC Disclosure and News Service as of May 19, 2019, other than information which has been published to www.otcmarkets.com. In issuing this letter, Counsel represents that the information referred to herein:

- (i) Constitutes "adequate current public information" concerning the Securities and 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 from the Issuer

3663 Greenwood Circle Chalfont Pennsylvania 18914
215-962-9378

Donald R. Keer, P.E., Esq

to publish a quotation for the securities under Rule 15c2-11 under the Securities Exchange Act of 1934;

(iii) Complies as to form with the OTC Markets Group's Guidelines for Providing Adequate Current Information, which are located on the internet at www.otcm Markets.com, and;

(iv) Will be submitted for posting through the OTC Disclosure and News Service.

The financial information reflected in the disclosure statement was not audited. The financial information was compiled by management and put into proper order for management by Jill DiSalvo who is an Accounting Professional working as part of DiSalvo & Associates, PLLC a Certified Public Accounting firm.

The Issuer's transfer agent is:

Securities Transfer Corporation
2901 Dallas Parkway, Ste. 380
Plano, TX 75093
469-633-0101

Counsel confirmed that the transfer agent is registered with the SEC via the official SEC website and its EDGAR system at <http://www.sec.gov/edgar/searchedgar/webusers.htm>. Counsel has met with management and a majority of the Directors of the Issuer, reviewed the information that has been published by the Issuer through the OTC Disclosure and News Service, and discussed the information with management and a majority of the directors of the Issuer. After inquiry of management and the directors of the Issuer, Counsel represents that to the best knowledge of Counsel, the Issuer of the Securities, any 5% holder, and Counsel himself are not currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

Counsel has reviewed previous filings and determined the issuer's predecessors, filed as a "shell company" as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934 commencing with the 10QSB filing of 06/30/06 until removed in the 10K filing of 12/31/09.

No person other than OTC Markets Group is entitled to rely on this letter, but OTC Markets Group has full and complete permission and rights to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators.

This opinion does not include any assumption or expression regarding compliance with any state security law.

A handwritten signature in black ink, appearing to read 'Donald R. Keer', with a stylized flourish at the end.

Yours Truly,
Donald R. Keer, Esq.

3663 Greenwood Circle Chalfont Pennsylvania 18914
215-962-9378

