

LAW OFFICE OF  
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OUR FILE NO.:

February 28, 2020

Issuer Services  
OTC Markets Group, Inc.  
304 Hudson Street  
New York, New York 10013

RE: Strategic Management & Opportunity Corp.,  
a Nevada corporation ("Issuer")

To Whom This May Concern:

This firm is legal counsel for the Issuer that hereby submits this letter regarding the Issuer's financials and disclosures for the period ending September 30, 2019; and further seeking removal of the caveat emptor designation.

1. OTC Markets Group, Inc. is entitled to rely on this letter in determining whether the Issuer has made current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933.

2. I am a United States resident. This law firm has been retained by the Issuer for the special purpose of rendering this letter and other related matters. Neither I nor this law firm beneficially owns any shares of the issuer's securities. Also, neither I nor this law firm has received, or has an agreement to receive in the future, shares of the issuer's stock, in payment for services.

3. I have examined such corporate records and other documents and such questions of law as I considered necessary or appropriate for purposes of rendering this letter. In particular, I have reviewed the following:

The issuer's Quarterly Report for the period ending September 30, 2019, published on February 28, 2020:  
<https://backend.otcmarkets.com/otcapi/company/financial-report/240976/content>.

The issuer's Quarterly Report for the period ending June 30, 2019, published on November 12, 2019:  
<https://backend.otcmarkets.com/otcapi/company/financial-report/234122/content>.

The issuer's Quarterly Report for the period ending March 31, 2019,  
published on November 12, 2019:  
<https://backend.otcmarkets.com/otcapi/company/financial-report/234121/content>.

The issuer's Supplemental Information re Asset Acquisition,  
published on April 19, 2019:  
<https://backend.otcmarkets.com/otcapi/company/financial-report/217173/content>.

The issuer's Annual Report for the period ending December 31, 2018,  
published on February 19, 2019:  
<https://backend.otcmarkets.com/otcapi/company/financial-report/212171/content>.

The issuer's Annual Report for the period ending December 31, 2017,  
published on February 5, 2019:  
<https://backend.otcmarkets.com/otcapi/company/financial-report/187153/content>.

The issuer's information and identification of its officers as posted  
online at the Nevada Secretary of State at [www.esos.nv.gov](http://www.esos.nv.gov).

4. I am authorized to practice law in the state of California. This letter also applies to and includes all the laws of the United States of America and all jurisdictions therein. This letter does not rely on the work of other counsel.

5. I am permitted to practice before the United States Securities and Exchange Commission (the "SEC") and have not been prohibited from practicing thereunder. This Counsel has never been the subject of any investigation, hearing, or proceeding by the SEC, the U.S. Commodity Futures Trading Commission (CFTC), the Financial Industry Regulatory Authority (FINRA), or any other federal, state, or foreign regulatory agency.

6. I have not been barred or suspended from practice in any state or jurisdiction, nor have I been charged in any civil or criminal case.

7. As to matters of fact, I have relied on information obtained from public officials, officers of the Issuer and other sources and all such sources are believed to be reliable. In my examination, I have assumed the genuineness of all signatures on all documents, the legal capacity of all natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as photostatic copies, and the authenticity of the originals of such latter documents.

8. I have reviewed the Issuer's Quarterly Report disclosure and financial documents, along with the footnotes for the period ended September 30, 2019, posted on February 7, 2020, and it is my opinion that said documents are accurate, up to date, and contain the most current information available on the Issuer. I further reviewed all the documents identified in Paragraph 3 above.

9. The information referred to above (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 require to obtain from 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 OTC Markets Group Inc.'s Guidelines for Providing Adequate Current Information, which are located on the Internet at [www.otcmarket.com](http://www.otcmarket.com), and (iv) has been posted through the OTC Disclosure and News Service.

10. The person responsible for the preparation of the financial statements contained in the information is Peter Zompa, the CEO and CFO for the Issuer, who has over 25 years of tax, accounting, and audit experience. He is also a tax Enrolled Agent with the privilege of representing taxpayers before the Internal Revenue Service. The financial statements have not been audited.

11. The Issuer's transfer agent is Madison Stock Transfer Inc., 2500 Coney Island Ave, Brooklyn, NY 11223, Tel: (718) 627-4453. The transfer agent is registered with the SEC. I have confirmed the number of outstanding shares in the information by reviewing the shareholder list and/or communicating with said transfer agent.

12. I have (i) personally met with management of the Issuer and its CEO and sole board director (Peter Zompa), (ii) reviewed the Information, as amended, published by the Issuer through the OTC Disclosure and News Service and (iii) discussed the information with its management and directors.

13. To the best of my knowledge, after inquiry of management and the directors, neither the Issuer, any 5% shareholder, nor counsel is under investigation by any federal, or state regulatory authority for any violation of federal or state securities laws.

14. This letter is given solely to you, and may not be released to or relied upon by, nor is it intended to benefit, any other person or for any other purpose without our prior written consent; provided, however, OTC Markets Group, Inc., has full and complete permission to publish the letter through the OTC Disclosure and News Service for viewing by the public and regulators.

15. Based on the information published by the Issuer via the OTC Disclosure and News Service, and after inquiry with the issuer's management and directors, the issuer is a "shell company" as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934.

16. Based on the information published by the Issuer via the OTC Disclosure and News Service, and after inquiry with the issuer's management and directors, the following information concern the Issuer's officers, directors, and control persons, and further individuals who beneficially own 5% or greater of the Issuer's shares:

A. Executive officer, director, general partner and other control person of the Issuer: Peter Zompa.

B. Neither Mr. Zompa nor the Issuer engaged, retained, or directed any promoter affecting the Issuer or the Issuer's stocks during the past 12 months, and, furthermore, no promoter, finder, consultant or any other advisor (other than a CPA colleague of Mr. Zompa's) assisted, prepared or provided information with respect to the Issuer's disclosures. Moreover, the Issuer did not issue or deliver any securities to such persons as consideration pertaining to the Issuer's disclosures. As clarification, said Issuer's disclosures refer to the Issuer's disclosures and financials for the periods ending March 31, 2019 and ending June 30, 2019 mentioned in Item #3 above. (Said CPA colleague was not retained nor paid for consultation regarding said consultation on the disclosures.)

C. The following individuals beneficially own 5% or greater of the Issuer's shares:

Name	Address	Shares	Class	Date	Consideration
Peter Zompa	124 W. Nye St., Suite 129, Carson City, NV 89706	207,000,000	Common	11/28/2018	Services as Director and Officer of the Issuer.
Peter Zompa	124 W. Nye St., Suite 129, Carson City, NV 89706	145,000,000	Common	12/20/2018	Services as Director and Officer of the Issuer.
Greenacres, LLC (control: Dawn Green)	Castle Rock, CO 80108	29,000,000	Common	6/24/2019	Consideration for the purchase of assets pursuant to an agreement.**

(\*\*<https://backend.otcmartets.com/otcapi/company/financial-report/217173/content>)

17. I have made specific inquiry to the Issuer's CEO Peter Zompa of each of the persons listed in item 16 above, persons engaged in promotional activities regarding the Issuer, and persons owning more than five percent (5%) of the Securities (collectively, the "Insiders"). Based upon such inquiries and other information available to me: Neither Mr. Zompa nor any Insiders has sold any of the Securities within the prior twelve-month period. Furthermore, neither Mr. Zompa nor any other officer/director of the Issuer directed or caused any promotional activities regarding the Issuer; and, hence, there is no information whether such persons sold any Securities of the Issuer. Lastly, I am not aware of any events that required the Mr. Zompa's or any Insiders' compliance with Rule 144, including, without limitation, any required filings of Form 144, and nothing has come my attention indicating that any of the Insiders is in possession of any material non-public information regarding the Issuer or the Securities that would prohibit any of them from buying or selling the Securities under Rules 10b-5 or 10b5-1 under the Exchange Act.

Feel free to contact me if you require any additional information. Otherwise, the Issuer respectfully requests that you remove the Caveat Emptor designation. Thank you.

Very truly yours,

LAW OFFICE OF MARK H. CHEUNG

A handwritten signature in blue ink, appearing to read 'MR. CHEUNG', with a large, sweeping flourish extending to the right.

Mark H. Cheung

cc: Strategic Management & Opportunity Corp.  
Peter Zompa, CEO