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April 7, 2018

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

Re: 3D Eye Solutions, Inc.

Opinion of Counsel regarding Adequate Current Information and Continuing Disclosure Requirements for period ending December 31,

2017

Dear Sir or Madam: [SEP]

I have acted as legal counsel for 3D Eye Solutions, Inc. (TDEY or the "Company"), and I have 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 corporate information with regard to the OTC Markets Disclosure Guidelines.

While preparing this opinion, I reviewed the following documents relating to the Company (together with the date they were posted through the OTC Disclosure and News Service, if applicable): [1]

- Articles of Incorporation (posted October 6, 2009);
- By-Laws (posted October 9, 2009);
- 2012 Annual Report (posted April 16, 2013)
- 2012 Financial Statements (posted July 13, 2013)
- 2013 First Quarter Report (posted July 16, 2013)
- 2013 First Quarter Financial Statements (posted June 7, 2013)

- 2017 Annual report (posted February 7, 2018)
- Other related corporate information as were necessary and provided by the corporation's management for the purposes of this letter.

Additionally, counsel has personally met with management and a majority of the directors of the Company.

The opinions and conclusions contained in this Opinion Letter are based upon documentation and facts made available to me, and are solely based on the accuracy of those documents and facts. Further, counsel has reviewed all prior disclosures posted by TDEY with OTC Disclosure and News Service, as amended. All such information is believed to be accurate and reliable. If the facts and information in any or all such documents are determined not to be true, this opinion is rescinded to and to be deemed null and void.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.

TDEY is a Florida Corporation. 3D Eye Solutions, LLC, was acquired by the Company, formerly known as AFA Music Group, Inc., in July 2008 at which time the company also effected a reverse split. Thereafter, the Company changed its name to 3D Eye Solutions, Inc. The Company was known as AFA Music Group, Ltd. until September 2008; SuperPro Vending Group, Inc. until October 2007; and Harbour Capital Corp. until September 2006.

The Company has nine billion (12,000,000,000) authorized shares par value \$.001 of which 7,259,674,499 shares of common stock issued and outstanding. The Company is authorized to issue 10,000,000 shares of Class A preferred stock, no par value. At December 31, 2012, the Company had 9,316,161 shares of Class A Preferred Stock issued or outstanding. The Company is also authorized to issue 10,000,000 shares of Class B Preferred Stock with 4,500,000 issued and outstanding. The Company's fiscal year end is December 31.

The party responsible for the preparation of the unaudited financial statements of TDEY is: [SEP]

K. Bryce Toussaint MBA

Mr. Toussaint has more than 15 years of business experience in corporate finance, mergers & acquisitions and SEC Compliance. Formerly with KPMG Peat Marwick, Mr. Toussaint is a two time graduate of Louisiana State University with a BS in

Accounting in 1994 and a MBA in 1996. Mr. Toussaint passed the Texas Certified Public Accountant exam in 2001.

SEP

The Company's Transfer Agent is:

Standard Registrar & Transfer Agency 12528 South 1840 East Draper, UT, 84020

An inquiry to the transfer agent was the source of confirmation of the TDEY shares outstanding. Additionally, a search of the SEC's EDGAR system confirmed that Standard is a registered transfer agent.

Further, to inquiry of management and directors of the corporation, to the best of my knowledge, neither TDEY nor 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 Groups, however, is granted full and complete permission and rights to publish this document via the' OTC 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 TDEY has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933. However, the information which has been posted via OTC Disclosure and News Service constitutes adequate current public information, is available within the meaning of S.E.C. 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 Guidelines for Providing Adequate Current Information.

The author of this letter has been admitted to practice in the State of New York and is resident of the United States. Counsel is permitted to practice before the Securities and Exchange Commission and has not been prohibited from practice thereunder.

Very Truly Yours, Simon Kogan, Esq.

By: Simon Kogan, Esq.