



BOOTH UDALL FULLER

INTELLECTUAL PROPERTY LAW

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December 23, 2016

Delivered Via Electronic upload

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

Re: **Attorney Representation Letter for Light Engine Design Corp. (f/k/a Tall Trees LED Company, Inc.)**

To Whom It May Concern:

Light Engine Design Corp., a Florida corporation (the “**Company**”), requested that I provide this representation letter to OTC Markets Group, Inc. (“**OTC Markets**”) concerning current information relating to the Company that has been made publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933 (the “**Act**”) and other matters. All information and documents reviewed by the undersigned in preparing this representation letter pertained to the Company under its previous name, Tall Trees LED Company, Inc.

This letter will include representations of all matters required by OTC Markets with respect to the Company. Based on the foregoing, the undersigned avers and affirms that OTC Markets may rely on the information contained in this letter relating to the Company’s disclosure of public information within the meaning of the Act and further avers and affirms as follows:

About the Undersigned

The undersigned is a U.S. resident and has been retained by the Company for the purpose of rendering this letter. This letter does not include the work of other counsel. The undersigned is authorized to practice before all the courts in the States of Arizona and California and the following United States District Courts: Central District of California. The undersigned is permitted to practice before the Securities and Exchange Commission (the “**SEC**”) and has not been prohibited from practice thereunder.

I have examined such corporate records and other documents and such questions of law as to considered necessary and appropriate for purposes of rendering this letter. As to matters of fact, I have relied on information obtained from public officials, officers of the Company and other sources and represent that all such sources are believed to be reliable.

<u>Information</u>	<u>Date Filed</u>
Information and Disclosure Statement and Financial Statements for the year ended December 31, 2015.	December 14, 2016
Information and Disclosure Statement for the three month period ended March 31, 2016.	December 14, 2016
Information and Disclosure Statement for the three month period ended June 30, 2016.	December 14, 2016
Information and Disclosure Statement for the three month period ended September 30, 2016.	December 14, 2016
Quarterly Financial Statements (Balance Sheet, Profit and Loss Statement and Statement of Cash Flows as of March 31, 2016).	December 14, 2016
Quarterly Financial Statements (Balance Sheet, Statement of Operations and Statement of Cash Flow as of June 30, 2015).	December 14, 2016
Quarterly Financial Statements (Balance Sheet, Statement of Operations and Statement of Cash Flow as of September 30, 2015).	December 14, 2016
Financial Statements for the year ended December 31, 2014.	December 14, 2016

Furthermore, the undersigned has:

- Personally met with management and a majority of the Company's directors;
- Reviewed the information, published by the Company through OTC (Disclosure & News Service); and
- Discussed the information with management and a majority of the Company's directors.

Adequacy of Public Information

The information currently available concerning the Company:

- 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;

- Includes all of the information that a broker-dealer would be required 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”);
- Complies as to form with the OTC Markets Group’s OTC Pink Disclosure Guidelines, which are located on the Internet at www.otcmarkets.com; and
- Has been posted through the OTC Disclosure & News Service.

Financial Reporting

The Company’s Chief Financial Officer is the person primarily responsible for the preparation of the financial statements contained in the Disclosure Statement. The financial statements were prepared by the Company’s Chief Financial Officer, Chris Kohler, and are not audited. Mr. Kohler has a Masters in Accounting and a Masters in Business Administration from the University of Colorado and has approximately fifteen (15) years experience in the financial arena.

Transfer Agent

The Company’s transfer agent is Securities Transfer Corporation, with its office at 2901 N Dallas Parkway, Suite 380, Plano, Texas 75093. Securities Transfer Corporation is registered with the SEC. I received from the transfer agent written confirmation of the number of shares currently issued and outstanding by the Company, set forth in the Disclosure Statement.

SEC Investigation

To the best of the undersigned’s knowledge, after inquiry of the Company’s management and the directors, neither the Company nor any shareholder owning more than five percent (5%) of its outstanding shares of common stock nor any officer, director or counsel of the Company is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

Reliance

No person other than OTC Markets is entitled to rely on the information contained in this letter; and the undersigned hereby grants to OTC Markets full and complete permission and rights to publish the letter through the OTC Disclosure & News Service for viewing by the public and regulators.

If you have any further questions regarding the Company, please feel free to contact me at the above address.

Sincerely,



W. SCOTT LAWLER, ESQ.