

MCMURDO LAW GROUP, LLC

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1185 Avenue of the Americas
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Date: July 9, 2018

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

Re: Universal Infotainment Systems Corp.

Dear Sir or Madam:

I have been retained by Universal Infotainment Systems Corp., a Wyoming corporation (the “Issuer”), to render an opinion as to whether the Annual Report, for the year ended April 30, 2018, published by the Issuer on the OTC Disclosure & News Service on July 5, 2018 (the “Information”) constitutes adequate current information for purposes of Rule 144(c)(2) promulgated under the Securities Act of 1933 (the “Act”). I represent the Issuer as general corporate counsel.

OTC Markets Group, Inc. (“OTC Markets”) may rely on this opinion in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Act.

I have examined such corporate records and other documents and such questions of law as I have deemed necessary or appropriate for purposes of rendering this opinion. As to matters of fact, I have made such inquiries of the Issuer’s officers as I deemed necessary to render this opinion, and I believe that such sources were reliable.

The person responsible for preparing the financial statements of the Issuer contained in the Information is Sang-Ho Kim who is qualified to prepare financial statements by virtue of his experience in preparing financial statements for multiple reporting companies. The financial statements have not been audited.

The Issuer’s transfer agent is Manhattan Transfer Registrar Company (the “Agent”). The Agent is registered with the SEC as such under the Securities Act. We have confirmed they number of outstanding shares of the Issuer set forth in the Information with the Agent.

The undersigned attorney has (a) personally met with management and a majority of the directors of the Issuer, (b) reviewed the Information posted by the Issuer on the OTC

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Disclosure & News Service, and (c) discussed the Information with the majority of the directors of the Issuer.

To my knowledge, after inquiry of management and the directors of the Issuer, the Issuer, no holder of five percent (5%) or more of its securities, nor the Issuer's counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

As a result of the foregoing, I am of the opinion that:

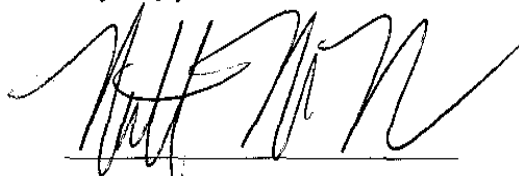
1. The Information constitutes adequate current public information concerning the Issuer's securities and the Issuer within the meaning of Rule 144(c)(2).
2. The Information is available within the meaning of Rule 144(c)(2).
3. The Information includes all of the information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for the Issuer's securities under Rule 15c2-11 under the Exchange Act.
4. The Information complies as to form with the Pink OTC Markets Guidelines for Providing Adequate Current Information.
5. The Information has been posted through the OTC Disclosure & News Service.

The undersigned attorney is a resident of the United States and is admitted to practice law in the State of New York. The undersigned attorney is permitted to practice before the Securities and Exchange Commission and has not been prohibited from practice thereunder.

This opinion is limited solely to the laws of the United States of America. This opinion speaks only of the above date and is based solely on the facts and circumstances known to me as of such date. In rendering this opinion, I assume no obligation to revise, update or supplement this opinion in response to any subsequent factual or legal developments.

This opinion is rendered solely to OTC Markets and no person other than OTC Markets is entitled to rely upon it. However, I grant OTC Markets full and complete permission and rights to publish this opinion through the OTC Disclosure & News Service for viewing by the public and regulators.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Matthew McMurdo', written over a horizontal line.

Matthew McMurdo, Esq.