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Tuesday, May 15, 2012

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

Re: Advanced Visual Systems Inc.

Ladies & Gentlemen:

I represent Advanced Visual Systems Inc. (“Issuer”) and write in accordance with the Attorney Letter Agreement, version 2.3, executed by the undersigned and your office.

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

I am a resident and citizen of the United States of America and have been retained by the Issuer for the purpose of rendering this letter, and for related matters. I am outside counsel to Issuer, and provide legal services to Issuer from time to time. I hold 100,000 (one hundred thousand) options to purchase Issuer’s stock.

I have examined those corporate records and documents, and questions of law necessary and appropriate for purposes of rendering this letter.

I am an attorney in good standing, admitted to practice in the State of New York, including certain of its federal courts, specifically the United States District Courts for the Southern and Eastern Districts of New York, and I am admitted to practice before the United States Tax Court and the United States Supreme Court.

I am permitted to practice before the Securities and Exchange Commission and have not been prohibited from practice thereunder.

To the extent I rely on information obtained from public officials, officers of the Issuer and other sources, I believe such sources to be reliable.

I have reviewed the 18, Issuer's disclosures made via the OTC Disclosure and News Service on May 14, 2012 under Advanced Visual Systems Inc.'s submission entitled "Issuer's Disclosure Statement and Quarterly Report" as posted at

<https://www.otciq.com/otciq/ajax/showFinancialReportById.pdf?id=81224>

The Information referred to in the preceding paragraphs (i) constitutes "adequate current 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 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 Guidelines for providing Adequate Current Information as displayed on the Internet at www.otcm Markets.com and (iv) has been posted through the OTC Disclosure and News Service.

I have relied on financial statements prepared by the Issuer's certified public accountant, Paul E Forsythe III, CPA, 399 Sunset Ave., Haworth, New Jersey 0764. The financial statements included in the OTC Disclosure and News Service submission entitled "Financial Statements for the Fiscal Quarter Ended March 31, 2012" as posted on May 14, 2012 at

<https://www.otciq.com/otciq/ajax/showFinancialReportById.pdf?id=81221> were reviewed for the fiscal quarter ended March 31, 2012 by Paul E Forsythe III, CPA in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

The Issuer's transfer agent is Action Stock Transfer Corp., 7069 S. Highland Drive, Suite 300, Salt Lake City, Utah 84121. Action Stock Transfer Corp. holds itself out as registered under the Exchange Act and is an SEC approved transfer agent. I have confirmed the number of outstanding shares set forth in the OTC Disclosure and News Service submission of May 14, 2012 entitled "Issuer's Disclosure Statement and Quarterly Report" as posted on May 14, 2012 at

<https://www.otciq.com/otciq/ajax/showFinancialReportById.pdf?id=81224> by questioning the Issuer and reviewing the report of the Issuer's certified public accountant.

I have personally met with management and a majority of the directors of the Issuer, specifically David Murray and Steve Sukman. I have reviewed the Information, as amended, 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.

To the best of my knowledge, based upon inquiry of management and the directors of the Issuer, neither the Issuer, nor any 5% holder of the Issuer's Securities, nor I, are under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

No person or entity may rely upon the information provided in this letter for any purpose other than the purpose intended, except OTC Markets may publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators

Very truly yours,

/s/ Lawrence R. Gelber

Lawrence R. Gelber