



The Law Offices of
Jean-Pierre & Jean-Pierre, LLC

Guy M. Jean-Pierre
Attorney at Law

December 11, 2009

Pink OTC Markets, Inc. ("Pink Sheets")
304 Hudson Street, 2nd Floor
New York, NY 10013

Re: S3 INVESTMENT COMPANY, INC. ([SIVC.PK](#))

Gentlemen:

I have been retained by S3 Investment Company, Inc. ([SIVC.PK](#)), a California corporation (hereinafter "Company" or "Issuer"), for the purpose of rendering this letter to you with respect to the information publicly disclosed by them to you and published in the Pink Sheets News Service. Pink Sheets is entitled to rely on this letter in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended (the "Act"). I hereby consent to having this letter posted by the Issuer, and to have it published, accompanying their disclosure in the Pink Sheets News Service.

I hereby represent that I am a U.S. resident and that I am licensed to practice law in the United States in, among other jurisdictions, the State of New York and I am permitted to practice before the Securities and Exchange Commission (the SEC) and I have not been prohibited from practice before them. In addition, I hereby represent that neither I nor my firm is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

1. Facts and Assumptions

In connection with rendering this opinion, I have investigated such matters and examined such documents as I have deemed necessary. In examining the documents, I have assumed the genuineness of signatures (both manual and conformed), the authenticity of documents submitted as originals, the conformity with originals of all documents furnished as copies and the correctness of facts set forth in such documents.

Nothing came to my attention during the course of my investigation that led me to conclude that any such documents were not genuine or authentic or that the facts set forth



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therein were not true. Any opinion expressed herein relates only to the Company and its securities. It should not be relied upon by any other person in connection with any other transaction.

2. **Inquiry and Investigation**

As to matters of fact upon which I have relied and obtained from officers and directors of the Company and other sources, I have believed such sources to be reliable. I have examined such corporate records and other documents and such questions as I deemed necessary or appropriate for purposes of rendering the letter. Based upon such investigation, to the best of my knowledge, neither the Company, its officers and directors, any holder of 5% or more of the securities of the Company, nor counsel for the Company is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

In addition, I have viewed the information (the "Information") filed by the Company on www.pinksheets.com, including, without limitation, (i) the Company's Initial Information and Disclosure Statement posted June 30, 2009, and (ii) an quarterly filing for the period ended September 30, 2009 and posted December 8, 2009. The financial statements are not audited and were prepared with the assistance of Karen Niessen, the Issuer's controller. Ms. Niessen has had significant experience in preparing financial statements over the course of the past ten years.

I further confirmed with the transfer agent of the Issuer, Transfer Online, Inc. ("Transfer Online"), that Transfer Online is registered with the SEC and that the number of shares of the Issuer issued and outstanding at September 30, 2009 is consistent with the corporate records of the Issuer. I have personally met with management of the Issuer and a majority of the directors of the Issuer and reviewed the Information published by the Issuer on the Pink Sheets News Service and discussed the Information with management and a majority of the directors.

3. **Conclusions**

Based on the examination and inquiry set forth above, I am of opinion that the Information (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 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, as amended, (iii) complies as to form with the Pink Sheets Guidelines for providing Adequate Current Information, which Guidelines are located on the Internet at



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www.pinksheets.com, and (iv) has been posted in the Pink Sheets News Service.

This letter is being delivered to you for your sole use and benefit and is not to be used, circulated, quoted or otherwise referred to or relied upon for any other purpose without express written consent except that Pink Sheets may publish the letter in the Pink Sheets News Service for viewing by the public and regulators. It is understood that I express no letter as to the applicability to or compliance with any state securities or blue-sky laws. In addition, this letter is given as of the date set forth above and is restricted to the stated facts and circumstances presented to me and described herein, and that any other or different facts and circumstances might require a different letter by me, and I assume no, and hereby disclaim any, obligation to update or supplement this letter to reflect any facts or circumstances that may hereafter come to my attention or any changes in laws that may hereafter occur or which occurred prior to the date hereof, the occurrence of which I had no knowledge.

Very truly yours,

A handwritten signature in black ink, appearing to read "Guy M. Jean-Pierre", with a long horizontal line extending to the right.

Guy M. Jean-Pierre