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June 7, 2024

OTC Markets Group Inc.
300 Vesey Street, 12th Floor
New York, New York 10282

Re: ATWEC Technologies, Inc., a State of Nevada corporation (the “Company” or “Issuer”).

Subj.: Letter with Respect to Adequate Current Information for the Issuer: Amended Annual Report for the Year Ended December 31, 2023 and Amended Quarterly Report for the Period Ended March 31, 2024.

Dear Ladies and Gentlemen:

I write to provide the OTC Markets Group Inc. with an opinion with respect to the Company. OTC Markets Group Inc. is entitled to rely on such opinion in determining whether to permit quotations in the Issuer’s securities (the “Securities”) in the OTC Markets Group Inc. quotation venue and in deciding 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 “Securities Act”).

I am a U.S. resident and I have been retained by the Issuer solely for the purpose of reviewing the current information supplied by the Issuer. I do not own any shares of the Issuer’s securities and will not receive any shares of the Issuer’s securities as payment for services rendered, currently or in the future.

I have examined such corporate records, e.g. Articles of Incorporation, Bylaws, corporate minutes and other documents and such questions of law as I have considered necessary or appropriate for purposes of rendering this letter. I am authorized to practice law in the State of Ohio, including the laws of the United States. I am permitted to practice before the Securities and Exchange Commission (the “Commission”) and have not been prohibited from practice thereunder.

I am not currently and have not been in the preceding five (5) years, suspended or barred from practicing in any state or jurisdiction, or charged in a civil or criminal case. I am not currently and have not been in the preceding five (5) years, subject of an investigation, hearing, or proceeding by the Commission, the U.S. Commodity Futures Trading Commission (“CFTC”), the Financial Industry Regulatory Authority (“FINRA”), or any other federal, state, or foreign regulatory agency.

On June 7, 2024, the Issuer posted on the OTC Disclosure and News Service its Amended Annual Report for the Year Ended December 31, 2023 and Amended Quarterly Report for the Period Ended March 31, 2024, prepared in accordance with Rule 15c2-11(a)(5) promulgated under the Securities and Exchange

Act of 1934 (the "Exchange Act"). I have reviewed all such documents (the "Information") in connection with the preparation of this letter and find them to be suitable for public disclosure.

It is my belief 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 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 Exchange Act, (iii) complies as to form with the OTC Markets Group Inc. Guidelines for Providing Adequate Current Information, which are located on the Internet at www.otcm Markets.com, and (iv) has been posted on the OTC Disclosure and News Service.

The opinion and conclusions herein are based upon documentation and facts made available to me by the Company and are based on the accuracy of those documents and facts. The documentation that was provided to me was believed to be true and reliable in its contents. Below is the information posted to the OTC Disclosure and News Service on June 7, 2024 which I have reviewed in rendering this opinion:

1. Amended Annual Report for the Year Ended December 31, 2023 and Amended Quarterly Report for the Period Ended March 31, 2024.
2. Balance Sheet for the years ended December 31, 2023 and 2022 and quarter ended March 31, 2024 (unaudited).
3. Statement of Income for the years ended December 31, 2023 and 2022 and quarter ended March 31, 2024 (unaudited).
4. Statement of Cash Flows for the years ended December 31, 2023 and 2022 and quarter ended March 31, 2024 (unaudited).
5. Statement of Changes in Shareholder Equity for the years ended December 31, 2023 and 2022 and quarter ended March 31, 2024 (unaudited).
6. Notes to Financial Statements (Unaudited).

I personally met with Darnell Stitts, President & CEO of the Issuer, to discuss and review the above documentation with management of the Issuer and with a majority of the Board of Directors. In the event that the facts and information in all such documents are determined not to be true, this opinion shall be null and void.

The party responsible for preparation of the financial statements of the Issuer is:

Tyrus C. Young, CPA
Factsco, LLC - Accounting Firm
1771 Holly Springs Road NE
Marietta, Georgia 30062
Phone: 727.470.8684
Email: factsco@gmail.com

The Transfer Agent for the Issuer is:

Continental Stock Transfer & Trust

1 State Street Plaza, 30th Floor
New York, New York 10004
Phone: 212.845.3217
Email: cstmail@continentalstock.com

The Transfer Agent is listed with the Commission and also has Depository Trust Corporation approval. As of December 31, 2023 and March 31, 2024, there were 686,117,128 shares of Common Stock issued and outstanding of the Issuer. The Company's Transfer Agent was the source of confirmation of the common shares outstanding of the Issuer, via email on May 23, 2024.

To the best of counsel's knowledge, after inquiry of management and the directors of the Issuer, neither the Issuer, nor counsel or any 5% holder is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities law.

The Company was incorporated in the State of Nevada on February 23, 1987; however, the Company did not file public information with the Commission or OTC Markets Group, Inc. until October of 2011. Therefore, I cannot determine if the Company was a "shell company" as defined in Rule 405 of the Securities Act and Exchange Act prior to the year-end December 31, 2009. As outlined, there are periods of time during which business operational data is unavailable to assess the Company's shell status during those periods. It is possible the Company is a former "shell company," but I cannot state that with certainty given I am not privy to its business operational data during the time in which it did not file public information.

The Company has created a line of hi-tech child care safety and security products for sale in the United States, Canada and Mexico. The Company is headquartered in Memphis, Tennessee, with its primary manufacturing plant located in Alabama. The Company has invested its resources in the development, manufacture, and distribution of its Kiddie Systems products, specializing in the protection and safety of children, as related to vehicles and transportation. The Kiddie Systems product line includes Kiddie Voice, Kiddie Alert, and Kiddie Watch. The product line was developed to ensure safety and security during the transport of children in day care vans and school buses. The Kiddie Voice alarm system is patent protected. The products prevent children from being forgotten or left in extremely hot or cold vehicles, which has resulted in the deaths of young children. The Company is currently focused on passing legislation that will continue to promote protecting the welfare of children, and uses its Kiddie Kid mascot to help promote and make safety fun and educational for children, parents and teachers.

In its Annual Report for the year ended December 31, 2023, the Company indicates it is not a "shell company" as it is pursuing an identified business plan; maintains assets valued at \$3,369,745.00 and reported revenue of \$28,670.00. In its Quarterly Report for the period ended March 31, 2024, the Company indicates it is not a "shell company" as it is pursuing an identified business plan; maintains assets valued at \$3,371,908.00 and reported revenue of \$3,167.00. Therefore, I do not believe the Company is currently a "shell company."

The OTC Markets Group Inc. is entitled to rely on the opinion set forth hereinabove when determining whether to permit quotations in the Issuer's Securities in the OTC Markets Group Inc. quotation venue and the OTC Markets Group Inc. is hereby granted permission to post this letter on the OTC Disclosure and News Service for viewing by the public and regulators. However, this letter and the opinions set forth herein may not be quoted in whole or in part, relied upon by any other person or entity, filed with

any government agency or otherwise referred to or utilized for any other purpose, without, in each instance, my prior written consent.

Respectfully submitted,

A handwritten signature in black ink, appearing to be 'MP' or similar initials, written in a cursive style.

Morgan E. Petitti, Esq.