

Brinen & Associates, LLC

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April 20, 2012

VIA FACSIMILE ONLY

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

Fax: 212-652-5920

Re: USSE Corp., OTC Markets Group Attorney Letter
OTC Markets Group: UCRP
Our File No.: USSE.01

To Whom It May Concern:

I am a citizen and resident of the United States and I have acted as counsel for USSE Corp., (the "Company" or the "Issuer") in regard to its corporate governance and securities compliance. As counsel to the Company, I have been asked to execute this opinion letter regarding the statements and disclosure documents provided by the Company to OTC Markets Group for posting.

The Company is not a reporting company and, therefore does not file annual or other reports with the Securities and Exchange Commission ("SEC"). In connection with this Opinion, I have discussed, reviewed and examined the corporate books and records of the Company with the management of the Company including, Chief Executive Officer, Mr. Gary Cioffi. I have reviewed the Amended 2011 Annual Disclosure Document, received by OTC Markets Group on April 20, 2012, and the revised consolidated financial statements and notes thereto of USSE Corp., as of December 31, 2011 received by OTC Markets Group on April 20, 2012. It is my opinion that the financial statements are in compliance with US Generally Accepted Accounting Principles. Additionally, I have reviewed the Articles of Incorporation, received by OTC Markets Group on

Brinen & Associates, LLC

April 20, 2012

Page 2

December 29, 2009, and corporate resolutions. As to matters of fact, I have relied on the disclosures and comments of the Directors and Officers of the Company.

I have personally met the entirety of the Directors and Officers of the Issuer in New York, New York.

The documents that have been posted on OTC Markets.com News Service and reviewed by me, in my opinion constitute 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 of 1933. The information includes the material that a broker-dealer would be required to obtain from the Issuer to publish a quotation for Securities under Rule 15c2-11 under the Securities Exchange Act of 1934 and complies with OTC Markets Group guidelines for providing Adequate Current Information.

To the best of my knowledge, after inquiry of management and the directors of the Issuer, neither counsel nor any officer, director or Five Percent (5%) holder of the securities of the Company is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities law.

Mr. Bruce Kerner is responsible for preparing the financial statements of the Company. Mr. Kerner holds a Baccalaureate degree in Finance and Economics from Hofstra University. He has previously been a certified public accountant in Maryland (1980) and New York (1983). Mr. Kerner has been a financial consultant or corporate financial officer in several businesses for the past Twenty-Seven (27) years. The financial statements of the Issuer, as reviewed and as posted on the OTC Markets Group are unaudited.

The Company's transfer agent is Interwest Transfer Co., Inc. ("Interwest") located at 1981 Murray-Holiday Road, Suite 100 Salt Lake City, Utah 84117. I confirmed the transfer agent is registered with the SEC. As of December 31, 2012 the Company had Sixty-Six Million Three Hundred Ninety-Seven Thousand Five Hundred Seventy-Four (66,397,574) issued and outstanding common shares. The Company has authorized One Billion (1,000,000,000) common shares. The Company has issued and authorized One Million (1,000,000) Series A Preferred Shares. The Company has authorized Five Hundred Thousand (500,000) and has issued Seventy-One Thousand Seven Hundred (71,700) Series B Preferred shares. The Series B Preferred shares are convertible into Thirty-Nine Million Eight Hundred Thirty-Three Thousand Three Hundred Thirty-Three (39,833,333) common shares.

The list below includes all persons who provided assistance, prepared or provided information with respect to the Company's disclosures or who received securities as consideration for services rendered to the Company or who is defined as a "control person," including: their (i) full name; (ii) business address; (iii) the number and class of securities of the Company beneficially owned by each of them; (iv) whether or not the

Brinen & Associates, LLC

April 20, 2012

Page 3

certificate or other document that evidences the securities contains a restrictive legend; (v) a complete description of the consideration received by the Company in connection with each issuance of shares to any of them including, without limitation, the nature of any services performed for or on behalf of the Company. The amount of shares owned by each person below, is as of October 4, 2011.

- (i) Mr. Gary Cioffi CEO and Chairman of the Board of Directors
- (ii) Address: 24-32 Union Square East, New York, New York 10003
- (iii) Number of Common Shares Beneficially Owned: 3,498,000
Number of Preferred Series A Shares Beneficially Owned: 500,000
- (iv) Restricted: All Common and Preferred shares held are restricted.
- (v) Shares were issued in consideration for his service to the Company.

- (i) Mr. Bruce Kerner, CFO
- (ii) Address: 24-32 Union Square East, New York, New York 10003
- (iii) Number of Shares Beneficially Owned: 0
- (iv) Restricted: N/A
- (v) N/A

- (i) Mr. Shawn Garrity, President and Director
- (ii) Address: 24-32 Union Square East, New York, New York 10003
- (iii) Number of Shares Beneficially Owned: 2,452,000
Number of Preferred Series A Shares Beneficially Owned: 500,000
- (iv) Restricted: All Common and Preferred shares held are restricted.
- (v) Shares were issued in consideration for his service to the Company

- (i) Ms. Eleni Roselli, Vice-President and Director
- (ii) Address: 24-32 Union Square East, New York, New York 10003
- (iii) Number of Shares Beneficially Owned: 40,000
- (iv) Restricted: YES
- (v) Shares were issued in consideration for her services to the Company.

- (i) Mr. Ed Manetta, Jr., Vice-President
- (ii) Address: 24-32 Union Square East, New York, New York 10003
- (iii) Number of Shares Beneficially Owned: 86,320
- (iv) Restricted: YES
- (v) Shares were issued in consideration for his services to the Company.

- (i) Mr. Christopher Scott
- (ii) Address: 24-32 Union Square East, New York, New York 10003
- (iii) Number of Shares Beneficially Owned: 2,500,000
- (iv) Restricted: YES
- (v) Shares were issued in consideration for his services to the Company.

Brinen & Associates, LLC

April 20, 2012

Page 4

OTC Markets Group is entitled to rely upon this opinion in its determination whether the Company has made adequate current information available within the meaning of rule 144(c)(2) under the Securities Act of 1933, and may publish it accordingly.

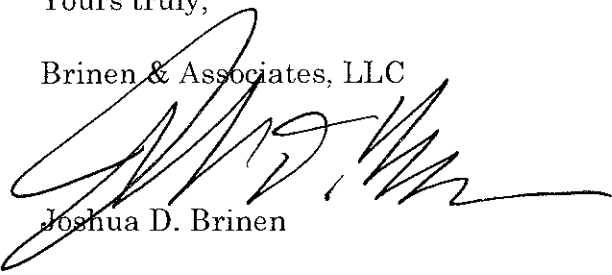
THIS OPINION MAY NOT BE RELIED UPON BY ANY PERSON EXCEPT THE ADDRESSEE HEREOF WITHOUT THE EXPRESS WRITTEN CONSENT OF THIS FIRM.

OTC Markets Group has full and complete permission and right to publish this letter though the OTC Disclosure and News Service for viewing by the public and regulators. I am admitted to practice in California, New Jersey, New York and Florida. I have never been proscribed from practicing before the Securities & Exchange Commission or any other regulatory or administrative Court or agency.

Should you have any questions, please do not hesitate to contact me at the above number or via electronic mail at jbrinen@brinenlaw.com.

Yours truly,

Brinen & Associates, LLC



Joshua D. Brinen

JDB:dsm