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September 24, 2021

OTC MARKET GROUPS, INC.
300 Vesey Street, 12th Floor
New York, NY 10282

RE: Universal Systems, Inc. ("UVSS")
2020 Annual Disclosure; 1Q 2021 and 2Q 2021 Disclosures

Dear Sir or Madam:

Ward Legal Group PLLC has acted as counsel to Universal Systems, Inc. ("UVSS" or the "Company") on certain securities and corporate issues, as instructed by the Company; we are not the Company's general counsel, but provide services upon request, which includes review of its Alternative Reporting System postings to OTC Market Group, Inc. ("Market Group"). This firm is domiciled in Texas, and I am licensed in Texas and Arkansas. All of our members, associates and employees are residents of the United States. Neither I nor any person associated with this firm owns any shares of the Company's securities, and neither I nor any person associated with this firm has ever received or has any agreement to receive the Company's stock in payment for services.

This firm was specifically tasked with reviewing the current information supplied by the Company to Market Group for the year ended December 31, 2020, and the first and second quarters of 2021, ending March 31, 2021 and June 30, 2021, specifically the amended versions posted on September 10, 2021; Market Group may rely upon this letter in determining whether the Company has made adequate current information publicly available, whether for purposes of SEC Rule 144(c) or its own internal regulations. Please note that the Company has been a “shell company” and is not an SEC-reporting entity, so that its shareholders are not currently eligible to rely on the “safe harbor” provisions of Rule 144; we provide these assurances regarding compliance with the “adequate current information” requirements of the Rule for your benefit only.

The control persons of UVSS acquired their ownership through a court-ordered custodianship effected under provision of the Washington Business Corporation Act RCW 23B.14.320. These provisions provide the custodian with significant authority over the operations of a corporation; we are not licensed or authorized to practice under Washington law and provide no opinion as to these matters. We have, however, reviewed the court filings appointing the custodian and the subsequent agreements by which the Company established and issued the preferred share that constitutes the control block, as well as the issuance of such to Synergy Management Group, LLC, an entity associated with the Court-appointed custodian and subsequent sale to MKH Ventures, Inc., an entity associated with current management. Additionally, we have reviewed court records and documents on-file with the Washington Secretary of State, which confirmed the appointment of the custodian, reinstatement of the corporation, and its subsequent actions in establishing the referenced preferred stock.

We have interviewed, by telephone, all three of the Company's Governors, Juan Diego Turrubiarres, Robert E. Munck and Andrew Lane.¹ In addition, Mr. Turrubiarres serves as the Company's CFO, Mr. Munck serves as Vice-President, and Mr. Lane serves as its President and CEO. Each of them has reviewed the Company's ARS postings, as referenced herein, and confirmed the accuracy thereof.

Our review of the Company's current share ledger, which is maintained by an SEC-registered transfer agent, Standard Registrar and Transfer Company, reveals two shareholders with 5% or more of the Company's common shares: CEDE & Co., holds approximately 31% in the aggregate but certificate detail shows no holder with more than 5%. Powell Water Systems, Inc., Centennial, Colorado, is listed as the owner of approximately 36.5% and its principal, Scott Powell, as the owner of an additional 4.5%. We have spoken with Mr. Powell, who is aware of the appointment of the custodian and the change of control with current management. He advises he has no current intentions of participating in the Company's business other than as a shareholder, but is hopeful for new management's ability to maximize the value of his ownership. We also made certain Mr. Powell was aware that the Company was committed to posting its financial statements and current information with Market Group and that he had contact information for management. We conducted WESTLAW and other internet searches for Mr. Powell and his company and did not find any regulatory prohibitions for either of them.

¹ The Washington Secretary of State lists four Governors, including Benjamin Berry, who was the Court-appointed custodian and resigned effective July 22, 2021. We confirmed certain relevant facts with Mr. Berry, including some matters relating to the custodianship, the issuance and sale of preferred shares, and the

UVSS was an ARS posting issuer through the period ended September 30, 2009; its last posting prior to the appointment of the custodian was on January 21, 2010. While the lack of a continuous filing history is always a matter of concern, we noted that the Company disclosed it had entered into a number of contracts relating to offshore salvage (oil sloop and undersea cables), all with Mr. Powell's company, but that it apparently did little or no business in that regard. It is apparent that the Company did little or no business from 2010, until the appointment of the custodian, which was confirmed by Mr. Powell.

A portion of our review of ARS postings considered the Company's financial condition as last reported as of September 30, 2009, which reflected a significant shareholder equity deficit and operating losses, much of which was owed to Powell Water Systems. We recognize that the applicable statute of limitations to enforce any debt recorded as of that date has long passed, so that the recorded liabilities as of December 31, 2020, and thereafter, appear reasonable from a legal perspective, especially in so far as WESTLAW reveals no recorded judgments.

We have reviewed the annual reports and financial statements for the period ended December 31, 2020, as well as the quarterly reports for periods ended March 31, 2021 and June 30, 2021, as amended, which have recently (September 10, 2021) been filed with OTC Disclosure News Service and posted on www.OTCmarkets.com. We have also reviewed additional corporate materials and legal filings, including documents concerning the appointment of the custodian, a subsequent change of control transaction, and a debt sale agreement. We have discussed the referenced information with current management of the Company, who are also its Governors.

To the best of our knowledge, after inquiry of management and a cursory internet search that included both the FINRA and SEC websites as well as WESTLAW, neither the Company, any officer,

director, 5% holders of securities of the Company, nor corporate counsel are currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws. The Company has not received any request for information or other inquiry from FINRA since the establishment of the custodianship, and there is no record of any manner of regulatory inquiry prior to then. While the Company has announced it plans for acquisitions and a change in direction, none of these activities has closed as of the date of its most recent OTC Markets disclosure; our opinion covers only those matters that have been reported, and these appear accurate, especially in so far as the Company's submissions reflect it remains a "shell company." We identified no family relationships or current related party transactions that require disclosure in UVSS' filings or in the Attorney letter.

This letter was prepared in consideration and under the laws of the United States. We have not relied upon the opinion or representation of any other law firm. I am permitted to practice before the Securities and Exchange Commission without prohibition and have not, within the past five years, been the subject of an investigation, hearing, or proceeding by the SEC, CFTC, FINRA or any other federal, state, or foreign regulatory agency. I currently am subject to a probated suspension by the Texas Supreme Court due to a disciplinary matter that is unrelated to any securities law issues, but I am not currently or have been within the past five years, suspended or barred from practicing in any jurisdiction, nor have I been charged in a civil case by any government agency or any criminal case.

Mr. Turrubiarres, the Company's CFO, is and has been responsible for the preparation of its financial statements; he has demonstrated the capability and experience to perform these services. The Company's financial statements are unaudited but appear to have been prepared in accordance with GAAP, and nothing suggests otherwise. Furthermore, the Company's financial statements demonstrate it is currently a "shell company" in that it has few or no assets and no current revenues

or operations, so that many of the protections and assurances provided by GAAP-compliant financial statements are not relevant here.

In rendering this letter, we have examined the following, all of which we believe is reliable:

1. Corporate records and other documents provided by the Company, to-wit: Financial documents including Balance Sheet, Statement of Operations, Statement of Cash Flows, Consolidated Statements of Stockholder's Deficiency (Statement of Changes in Shareholder Equity) and notes to the financial statements for the year ending December 31, 2020, and the periods ended March 31, 2021, and June 30, 2021. The financial statements were prepared by the Company; they are not audited and were prepared using documents prepared or provided by the Company. Corporate documents including articles of incorporation and amendments, and the certificates of designation relating to the preferred stock, as well as purchase and sale agreements covering the change of control and debt ownership. Legal documents covering the appointment of the custodian and subsequent exercise of the custodian's authority.
2. Information obtained on-line from the Secretary of State for Washington and from a global WESTLAW search for litigation, judgments and other references.
3. Representations made to us by the officers and Governors of the Company as listed above.
4. The shareholders' list provided by the Company's transfer agent, Standard Registrar and Transfer Company, Salt Lake City, Utah, a transfer agent registered with Securities and Exchange Commission.

Based upon the foregoing and subject to the qualifications hereinafter set forth, we are of the opinion that the Company Information and Disclosure Statements for the periods ending December 31, 2020, March 31, 2021, and June 30, 2021, as submitted on September 10, 2021:

1. Constitute “adequate current public information” concerning the securities and the Company within the meaning of Rule 144 (c) (2) under the Securities Act of 1933.
2. Include all the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the securities under Rule 15c2-11 under the Securities Exchange Act of 1934.
3. Comply as to form with the OTC Market Group’s Pink Basic Disclosure Guidelines for providing adequate Current Information, which are located at www.otcmarkets.com.
4. Have been posted prior to this letter by means of the OTC Disclosure and News Service.
5. Standard Registrar and Transfer Company, the Company’s transfer agent, who has provided information regarding stock ownership, is registered under the Securities and Exchange Act of 1934.

The Company currently meets the definition of a “shell company” under Rule 405 of the Securities Act of 1933 and Rule 12b-2 of the Securities Exchange Act of 1934 because it has 1) no or nominal operations and either 2) no or nominal assets, 3) assets consisting solely of cash and cash equivalents or 4) assets consisting of any amount of cash and cash equivalents and nominal other assets.

This letter may be relied on by OTC Markets, Inc. but may not be used or relied upon by any other person for any other purpose whatsoever, without in each instance our prior written consent. OTC Markets may publish this letter through OTC Disclosure and News Service for viewing by the public or regulators.

This letter is governed by and shall be interpreted in accordance with the Legal Opinion Accord (the “Accord”) of the American Bar Association Section of Business Law (1991). Therefore,

it is subject to a number of qualifications, exceptions, definitions, limitation on coverage, and other limitations, all as more particularly described in the Accord, and this letter should be read in conjunction therewith. The law relevant to the opinions expressed herein is limited to the laws of the United States of America.

Sincerely,

A handwritten signature in black ink, appearing to read "Lloyd Ward", with a stylized flourish at the end.

Lloyd E. Ward, Esq.