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Respond to Far Hills Office

February 21, 2023

Via Electronic Filing

OTC Markets Group Inc.
304 Hudson Street, Second Floor
New York, New York 10013

Re: Attorney Letter with Respect to Adequate Current Information of MCAP Inc. ("MCAP")

To whom it may concern:

We have been retained by MCAP, Inc., a Nevada corporation (the "Company" or the "Issuer"), for the purpose of rendering our opinion as to the adequacy of the current information and disclosure document posted by the Company on the OTC Disclosure and News Service and for other related matters. OTC Markets Group Inc. is entitled to rely on this opinion 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 "Securities Act"). We also confirm that counsel is a U.S. resident.

In connection with this rendering of this opinion, we have examined such corporate records and other documents and such questions of law as counsel considered necessary or appropriate for purposes of rendering this letter. We are authorized to practice law in the States of New York, New Jersey and Pennsylvania. We are permitted to practice before the Securities and Exchange Commission (the "SEC") and have not been prohibited from practice thereunder. We do not beneficially own any shares of the Issuer's securities.

New York

30 Wall Street, 8th Floor
New York, New York 10005
(212) 709-8370

Far Hills

32 Dumont Road
Post Office Box 964
Far Hills, New Jersey 07931

Philadelphia

1800 JFK Boulevard, Suite 300
Philadelphia, Pennsylvania 19103
(610) 441-9080

We express no opinion with respect to laws of any jurisdiction other than the federal laws of the United States of America. This opinion is limited to the effect of the present state of the laws the United States of America.

As to matters of fact, we rely on information obtained from public officials, officers of the Issuer and other sources, where such sources are believed to be reliable. In rendering this opinion, we have examined such corporate records and other documents, including, but not limited to, the following documents: (a) the currently effective articles of incorporation and bylaws of the Issuer; (b) corporate minutes and written consents of the Issuer's board of directors and shareholders; and (c) such other corporate records and other as were necessary and provided by the Issuer's management for purposes of this letter.

In all such examinations and in giving our opinion, we have assumed the genuineness of all signatures (including those delivered by facsimile or electronic mail in "PDF" format), the legal capacity and competency at all relevant times of all natural persons signing any documents, the authenticity of all documents submitted to us as originals, the conformity to authentic original documents of all documents submitted to us as certified, authenticated, conformed, notarized, photostatic or facsimile copies and the authenticity of the originals of such certified, authenticated, conformed, notarized, photostatic or facsimile copies. We have also assumed that: (a) all facts set forth in the official public records, certificates, and documents supplied by public officials or otherwise conveyed to us by public officials are complete, true and accurate; and (b) all facts set forth in the certificates supplied by the representatives of the Issuer are complete, true, and accurate. We express no opinion as to the validity of any of the assumptions, for or content of any financial or statistical data contained in the Information (as defined below).

Where we render an opinion herein with respect to the existence or absence of facts or circumstances and such opinion is qualified by the expression "to our knowledge" or words to like effect, it is based solely on: (i) the actual knowledge of the current partners and employees of our law firm learned during the course of representing the Issuer; (ii) a review of any executed certificate of representatives of the Issuer referred to above covering such matters; and (iii) such other investigation, if any, as we specifically set forth herein. We have not undertaken any other investigation.

On February 21, 2023, the Issuer posted on OTC Disclosure and News Service its Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines – Annual Report (the "Disclosure Statement") pursuant to Rule 15c2-11(a)(5), as well as the Issuer's Financial Statements, for the Year Ended December 31, 2022, which include its unaudited consolidated balance sheets, related statements of income, and consolidated statements of cash flow as of and for the year ended December 31, 2022 (the "Financial Statements"). The Disclosure Statement and the Financial Statements are collectively referred to as "Information." We have reviewed such documents in connection with our preparation of this letter.

Based on the examination set forth above, we are of the opinion that the Information (i) constitutes “adequate current public information” concerning the Issuer’s common stock, par value \$0.001 per share (the “Securities”) 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 Group’s OTC Pink Disclosure Guidelines, which are located on the Internet at www.otcmarkets.com, and (iv) has been posted through the OTC Disclosure and News Service.

The Issuer’s Financial Statements were prepared by Greg Mullen, the Chief Financial Officer of the Company. Mr. Mullen can be reached at the Company’s principal offices.

The Issuer’s transfer agent is Computershare Investor Services with an address of 150 Royall Street, Canton, MA 02021, and is registered with the SEC. The method used to confirm the number of outstanding shares of the Issuer’s stock as set forth in the Annual Statement was through receipt of written confirmation from the transfer agent as to the number of outstanding shares.

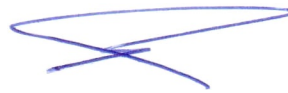
We have (i) personally met, via electronic means, with management and the Board of Directors of the Issuer, (ii) reviewed the Information published by the Issuer on the OTC Disclosure and News Service, and (iii) discussed the Information with management and Board of Directors of the Issuer. To the best of our knowledge, after inquiry of management and Board of Directors of the Issuer, neither the Issuer, any 5% holder, nor our law firm is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

Based solely on our examination of the corporate records and other documents and such questions of law as counsel considered necessary or appropriate for purposes of rendering this letter, the Issuer’s filings with the SEC, the Information, and our review and discussion of the Information and with management and Board of Directors of the Issuer, and the Issuer’s representations made therein, we have no information or reason to believe that the Company is or has ever been a “shell company” as defined in Rules 405 of the Securities Act and 12b-2 of the Exchange Act.

OTC Markets Group Inc. is entitled and authorized to rely on this letter in determining whether the Issuer has made adequate information publicly available within the meaning of 144(c)(2) under the Securities Act. No person or entity other than OTC Markets Group Inc. is entitled to rely on this letter, but permission is granted to OTC Markets Group Inc. to publish this letter in the OTC Disclosure and News Service for viewing by the public and regulators. This opinion speaks only as of the date above written.

We assume no duty to update, revise, or supplement this opinion or to communicate with you with respect to any change in law that comes to our attention hereafter.

Very truly yours,

A handwritten signature in blue ink, consisting of a large, stylized 'W' followed by a horizontal line and a diagonal stroke.

Heimerl Law Firm
By: Wolfgang Heimerl