

# MORGAN E. PETITTI

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April 16, 2024

OTC Markets Group Inc.  
300 Vesey Street, 12<sup>th</sup> Floor  
New York, New York 10282

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

Subj.: Letter with Respect to Adequate Current Information for the Issuer: Annual Report for the Year Ended December 31, 2023.

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 April 1, 2024, the Issuer posted on the OTC Disclosure and News Service its Annual Report for the year ended December 31, 2023, 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.otcmarkets.com](http://www.otcmarkets.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 April 1, 2024 which I have reviewed in rendering this opinion:

1. Annual Report for the year ended December 31, 2023.
2. Balance Sheet as of December 31, 2023 and 2022 (unaudited).
3. Statement of Operations for the years ended December 31, 2023 and 2022 (unaudited).
4. Statement of Stockholders’ Deficit for the years ended December 31, 2023 and 2022 (unaudited).
5. Statement of Cash Flows for the years ended December 31, 2023 and 2022 (unaudited).
6. Notes to Financial Statements (Unaudited).

I personally met with Sukhinderpaul Kalsi, CFO, Treasurer and Director of the Issuer, to discuss and review the above documentation. 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:

Li Shen, CPA  
The Accounting Connection  
145-251 Midpark Blvd. SE  
Calgary, Alberta Canada T2X 1S3  
Phone: 403.693.8004  
Email: [support@theaccountingconnection.com](mailto:support@theaccountingconnection.com)

The Transfer Agent for the Issuer is:

Pacific Stock Transfer  
6725 Via Austi Parkway, Suite 300  
Las Vegas, Nevada 89119  
Phone: 702.361.3033  
Email: [info@pacificstocktransfer.com](mailto:info@pacificstocktransfer.com)

The Transfer Agent is listed with the Commission and also has Depository Trust Corporation approval. As of December 31, 2023, there were 332,079,838 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 April 5, 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 formed on April 16, 2002 and filed public information with the Commission until 2008; however, the Company did not generate any revenue during that time as indicated in its filings. The Company did not file any public information again until 2015. Therefore, I cannot determine if the Company was a "shell company" as defined in Rule 405 of the Securities Act and Exchange Act during those times at which it was not filing public information. 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.

Currently, the Company is d/b/a PsyKey Inc. which is vertically integrated in the research & development, production, and commercialization of therapeutic and medicinal entheogenic, adaptogenic, nootropic ingredients and formulations for its premium functional product lines which are developed by its mycology and botany experts. The Company is also engaged in the scientific development of patentable technologies pertaining to the composition, bioavailability and targeted delivery of entheogen-based therapeutics. For additional information about the Company, you may visit its corporate website at [www.psykeyworld.com](http://www.psykeyworld.com).

The Company indicates in its Annual Reports for the year ended December 31, 2023 that it is not a "shell company" as it maintains assets valued at \$1,727,360.00 and it reported revenue of \$419,299.00. 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,



**Morgan E. Petitti, Esq.**