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December 5, 2011

The Depository Trust & Clearing Corporation  
55 Water Street  
New York, NY 10041-0099

Re: Bookkeeper International Equities Corporation (f/k/a Convergence Technologies Group, Inc.)  
("BKPR," "Company" or "Issuer")

Subj.: Shell Status of Issuer.

To Whom It May Concern:

I have been requested by Domino Mocharski, CEO & Director of the Company to render my opinion as to whether BKPR is a Shell Company issuer under Rule 144 of the Securities Act of 1933, as amended (the "Securities Act").

**CONCLUSION AND OPINION**

The ultimate conclusion set forth in this opinion is that, to the best of my knowledge and belief, the Issuer is not now and never has been a shell company.

**BACKGROUND AND LEGAL AUTHORITY**

On February 15, 2008, the Securities and Exchange Commission ("Commission") enacted final rule revisions to Rule 144 under the Securities Act, which establishes a safe harbor for the sale of securities under the exemption from registration set forth in Section 4(1) of the Securities Act. SIGNIFICANT REVISIONS TO THE RULE HAVE (i) CHANGED THE HOLDING PERIOD REQUIREMENTS OF THE RULE, (ii) ESTABLISHED NEW RULES FOR REPORTING AND NON-REPORTING ISSUERS, AND (iii) ADDED RULES REGARDING "SHELL COMPANIES." A discussion of the applicable subparts of Revised Rule 144 follows.

Revised Rule 144 of the Securities Act consists of a preliminary note and seven separate subsections, each of which sets forth terms and conditions that, when satisfied, allows restricted securities to be sold in the public markets without compliance with the registration requirements of the Securities Act. Further, by complying with Rule 144, the seller of the restricted securities is not determined to be a Section 2(a)(11) underwriter.

Rule 144(i): Unavailability of Exemption to Shell Companies

Suffice it to say that Rule 144 has undergone a significant modification and change. A major thrust of the Revised Rule has been to provide more permissive holding period provisions which have reduced holding periods in certain circumstances from one year to six months and completely eliminated the old Rule 144(k)

which provided for a two year holding period. Another of the most apparent modifications is found in Revised Rule 144(i), where the entire Rule 144 paradigm has been eliminated by effectively disqualifying certain restricted shares from the Rule and disqualifying certain shareholders from reliance on the Rule for exempt resales of Shell Company issuers, a definition only recently added to the Securities Laws and now appearing in the Revised Rule 144(i). The applicable provisions of the Revised Rule state:

Rule 144(i) Unavailability to securities of issuers with no or nominal operations and/or no or nominal non-cash assets. (1) This section is not available for the resale of securities initially issued by an issuer: (i) an issuer, other than a business combination related shell company... that has: (A) no or nominal operations, and; (B) Either: (1) no or nominal assets; (2) Assets consisting solely of cash and cash equivalents; or (3) Assets consisting of any amount of cash and cash equivalents and nominal other assets; or (ii) an issuer that has been at any time previously an issuer described in paragraph (i)(1)(i).

Notwithstanding paragraph (i)(1), if the issuer of the securities previously had been an issuer described in paragraph (i)(1)(i) but has ceased to be an issuer described in paragraph (i)(1)(i); is subject to the reporting requirements of section 13 or 15(d) of the Securities and Exchange Act of 1934 ("Exchange Act"); has filed all reports and other materials required to be filed by section 13 or 15(d) of the Exchange Act, as applicable, during the preceding 12 months (or for such shorter period that the issuer was required to file such reports and materials), other than Form 8-K reports (Rule 249.308 of this chapter); and has filed current "Form 10 information" with the Commission reflecting its status as an entity that is no longer an issuer described in paragraph (i)(1)(i), then those securities may be sold subject to the requirements of this section after one year has elapsed from the date that the issuer filed "Form 10 information" with the Commission.

The term "Form 10 information" means the information that is required by Form 10 or Form 20-F (Rule 249.210 or Rule 249.220f of this chapter), as applicable to the issuer of the securities, to register under the Exchange Act each class of securities being sold under this rule. The issuer may provide the Form 10 information in any filing of the issuer with the Commission. The Form 10 information is deemed filed when the initial filing is made with the Commission.

## **FACTS**

Convergence Technologies Group, Inc. ("Convergence") was incorporated in the State of Nevada on July 16, 2007. Convergence was formed as a result of its acquisition of 100% of the issued and outstanding shares of Voice2Voice Limited's ("V2V") Common Stock on July 11, 2007. Contrary to Convergence's Note 6 – Stockholder's Equity Footnote contained within its 2008 Information & Disclosure Statement, the Company was formed through the acquisition of V2V and has maintained business operations and assets, while also generating revenue since inception in 2007.

V2V was incorporated in the United Kingdom on or about July 29, 2002. With V2V as its wholly-owned subsidiary, Convergence's principal activity was selling telecommunication services. V2V designed, supplied, installed, maintained and consulted for telecommunication and integrated voice networks. V2V worked with both public and private sector businesses to assist them with communicating with staff, customers and suppliers by providing a converged communication service for data, voice, video and mobile business applications.

As noted in Convergence's financial statements, while the Company operated as global communication specialists, focused on maximizing the efficiency of communication through the utilization of current technology, it maintained assets and generated substantial revenue through the sale of its communication services.

The Company has only experienced one change in control and one change in its business plan. On or about January 23, 2009, the original, sole officer and director of Convergence, Warren Stroud, resigned as CEO and Chairman and Domino Mocharski assumed the roles of CEO and Chairman of the Company. It was at this time, first quarter of 2009, that the Company acquired two private entities: (1) Bookkeeper International Equities Corporation in exchange for 106,000,000 restricted shares of the Company's Common Stock; and (2) Emerging Issuer.com in exchange for 5,000,000 restricted shares of the Company's Common Stock. Upon acquiring Bookkeeper International Equities Corporation, V2V returned to private ownership and was no longer associated with Convergence. Moreover, Convergence discontinued all of its operational activities with V2V and Warren Stroud returned to his role as CEO of V2V. Subsequently, on May 27, 2009 Convergence effected a corporate name change to Bookkeeper International Equities Corporation.

BKPR operates as a merchant banking and advisory management consulting firm that provides merger and acquisition advisory services, investor relations and corporate finance consulting services to microcap issuers. Its primary focus is on educating management regarding their own functionality and understanding the particulars of the junior capital markets where the company trades. This business plan is founded on the notion that microcap, publicly traded companies are faced with the requirement of financing and operating two sub-businesses with the first being the business of the operating company and the second being the business of the public company.

Throughout 2009, BKPR entered into Management Contracts and Business Services Agreements with many entities including, Kat Exploration, Inc., Triton Distribution Systems, Inc., Focus Affiliates, Inc., Bionic Products, Inc., Brandmakers, Inc., Fuego Enterprises, Inc. and Banneker, Inc. Each of the abovementioned contracts was for a one (1) year term (the contract with Banneker, Inc. was renewed for an additional year) and BKPR received restricted shares of each of the abovementioned entities or promissory notes valued at approximately \$225,000, payable at the execution of each contract.

On March 5, 2009 BKPR acquired 100% ownership of the business EmergingIssuer.com ("EmergingIssuer"), including the domain [www.emergingissuer.com](http://www.emergingissuer.com), with the objective of complementing BKPR's operational business. EmergingIssuer is an online financial destination where money managers, analysts and individual investors can discover and monitor new and potentially exciting investment opportunities. The primary focus is to locate and present emerging growth companies that do not have widespread analyst coverage on Wall Street. Accordingly, the Company is constantly seeking unique investment opportunities for investors in general, while also assisting emerging issuers in expanding their reach to the investment community.

During its operation as a merchant banking and advisory management consulting firm, BKPR has entered into numerous material contracts, while also maintaining sufficient corporate assets and generating substantial revenue through the sale of its management services.

Though there has been a change in control, corporate name change and modification to the Company's business plan, it does not appear to be a "blank check" issuer and a review of its filings indicates continued and consistent business operations. This conclusion is supported by the attached, signed, written statements, both dated November 28, 2011, from Warren Stroud, former CEO and Chairman of Convergence, and Domino Mocharski, current CEO and Chairman of BKPR; and a copy of the Company's corporate history dated November 30, 2011 and signed by the former and current CEO of the Company.

Based upon the foregoing statements, it is my opinion that the requirements of this section are satisfied.

## **CONCLUSION**

It is my legal opinion that BKPR has satisfied Rule 144(i) and to the best of my knowledge and belief, the Issuer is not now and never has been a shell company.

In rendering this opinion, I have examined and relied upon oral representations and documents provided to me by the Issuer, and such other publicly available materials (BKPR is a publicly traded corporation, listed on the "OTC Pink Current Information" tier on the OTC Markets Group Inc. quotation venue, where its quarterly and annual filings may be viewed) as I have deemed necessary for drawing the conclusions set forth herein and in rendering this opinion. In my examination and review of documents, I have assumed the genuineness of all signatures, as well as the authenticity, accuracy and completeness of all documents submitted to me as originals, and the conformity with original documents of all documents submitted to me electronically or copies.

This opinion is based expressly on the facts stated herein, and may not be relied upon in the event that other facts, not presently known to me, come to light. Opinion letters of counsel are not binding upon the Commission or the Courts, and to the extent that persons relying upon this letter may have knowledge of facts or circumstances that are contrary to those upon which this opinion is based, this opinion would not be applicable.

I am admitted to practice law in the State of Ohio. I am permitted to practice before the Commission and have not been prohibited from practice thereunder. The opinions expressed above are limited to the Federal Law of the United States of America and no opinion is provided regarding any federal or state law not specifically referenced herein.

This opinion may be relied upon by you, in your capacity as an agency that provides clearing, settlement and information services for equities, corporate and municipal bonds, government and mortgage-backed securities, money market instruments and over-the-counter derivatives. This opinion may not be relied upon by any other party for any other purpose and may not be reproduced or distributed (except to governmental or regulatory agencies as required by regulation or law) without the prior written permission of named counsel.

If you have questions about the opinions expressed herein or the factual or legal underpinnings for those opinions, please advise. Please know that this letter of opinion cannot be relied upon without the countersignature of Domino Mocharski.

Respectfully submitted,



Morgan E. Petitti

## **CERTIFICATION**

Domino Mocharski does hereby affirm the facts contained herein, and the foregoing factual statements contained in the abovementioned documents attached to this letter of opinion.



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Domino Mocharski, Chief Executive Officer