

April 23, 2024

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

Re: APT Systems Inc. (“APTY”)
 Attorney Letter for Disclosure Statements pursuant to Pink Basic Disclosure Guidelines

Ladies and Gentlemen:

This letter is written on behalf of our client APT Systems Inc., a Delaware corporation, with its corporate offices in San Francisco, California (the “**Issuer**”). OTC Markets Group Inc. is entitled to rely on this letter in determining if the Issuer has made adequate public disclosure of current information within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended (the “**Securities Act**”). I am an attorney admitted to the bar of the State of Utah and resident in the State of Utah, and this letter covers the jurisdiction of the State of Utah as well as the applicable laws of the United States of America. I am permitted to practice before the Securities and Exchange Commission (“**SEC**”) and have not been prohibited from practice thereunder. This firm has been retained by the Issuer for the purpose of issuing this letter and related matters. The firm serves as outside counsel and one part of our duties is to ensure that regular disclosure is made to the public pursuant to the Securities Act and related rules and regulations.

We have examined such current corporate records and other documents and questions of law as we consider necessary for the issuance of this letter. We have relied on information obtained from public officials, officers of the Issuer, and other sources. We represent that all such sources are believed to be reliable.

The documents containing the information concerning the Issuer, its financial statements and the Securities that are publicly available as of the date of this letter and that I have reviewed in connection with the preparation of this Opinion include the following:

- Quarterly Report for the quarter ended October 31, 2023, as filed with OTC Markets, Inc. on January 15, 2024
- Quarterly Report for the quarter ended July 31, 2023, as filed with OTC Markets, Inc. on January 15, 2024
- Quarterly Report for the quarter ended April 30, 2023, as filed with OTC Markets, Inc. on January 15, 2024
- Amended Annual Report for the year ended January 31, 2023, as filed with OTC Markets, Inc. on March 7, 2024.
- Quarterly Report for the quarter ended October 31, 2022, as filed with OTC Markets, Inc. on December 20, 2022
- Quarterly Report for the quarter ended July 31, 2022, as filed with OTC Markets, Inc. on September 16, 2022

- Quarterly Report for the quarter ended April 30, 2022, as filed with OTC Markets, Inc. on June 14, 2022
- Annual Report for the year ended January 31, 2022, as filed with OTC Markets, Inc. on April 29, 2022.

All of the financial statements for the aforementioned reports were prepared by Matt Lourie, CPA, of Fresh Notion Financial Services and Nael Braham of Braham Accounting and Advisor LLC. Mr. Lourie is the CEO and founder of Fresh Notion Financial Services. Mr. Lourie has more than 15 years of professional accounting and auditing experience and Mr. Braham has just over 1 year of professional accounting and auditing experience. The financial statements for the year ended January 31, 2023, and the other periods referenced above were not audited.

In rendering our opinion, we have relied on the information contained in the Annual Reports for the years ended January 31, 2023 and 2022, as well as the Quarterly Reports for the quarterly periods ended October 31, July 31, and April 30, 2022 and 2023 posted with the [OTCMarkets.com](https://www.otcmkt.com). Based on these reports, we believe this information constitutes (i) “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 Securities Exchange Act of 1934 (the “**Exchange Act**”); (iii) complies as to form with the OTC Markets’ Guidelines for Providing Adequate Current Information, which are located on the internet at www.otcmkt.com; and (iv) has been posted through the OTC Disclosure and News Service on September 24, 2021. Our opinion does not alleviate, however, the professional responsibilities of brokers, dealers and investors to conduct their own due diligence.

In our opinion, based on Issuer’s OTC filings and after inquiry of management and the directors of the Issuer, Issuer is not currently a “shell company” as defined in Rule 405 of the Securities Act and section 12b-2 of the Exchange Act and has never in the past been a “shell company.”

In examining the foregoing documents, we have assumed the authenticity of signatures (both manual and conformed), the authenticity of documents submitted as originals, the conformity with originals of all documents furnished as copies, and the correctness of facts set forth in such documents. We have also assumed all oral representations in connection with this matter to be accurate. Nothing came to our attention during the course of our investigation that led us to conclude that any of such documents were not genuine or authentic or that the facts set forth therein were not true.

The Issuer’s transfer agent is Pacific Stock Transfer Co., 6725 Via Austi Parkway, Suite 300, Las Vegas, NV 89119. The transfer agent is registered with the Securities and Exchange Commission. The transfer agent has verified the number of outstanding shares directly with OTC Markets. In addition we spoke with the transfer agent and confirmed the number of outstanding shares.

We have reviewed the information published by the Issuer through the OTC Disclosure and News Service and met via Zoom conference with Ms. Glenda Dowie, an officer, director, and 5% shareholder of the Issuer and Joseph Gagnon, an officer and director of the Issuer to discuss the information and quality assurance with respect to such information. Due to personal health reasons, we were unable to meet with Mr. Carl Hussey, who is an officer and director of the Issuer.

After such personal consultation with Messrs. Dowie and Gagnon, we are satisfied that neither the Issuer, any individual officer or 5% shareholder, nor this law firm, or any member of this law firm is currently or has in the past five years, been the subject of an investigation, hearing, or proceeding by the SEC, the Commodity

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Future Trading Commission (CFTC), the Financial Industry Regulatory Authority (FINRA), or any other federal, state, or foreign regulatory agency.

The undersigned, counsel to the Issuer, is not currently, nor has he in the past five years been suspended or barred from practicing in any state or jurisdiction or has he been charged in a civil or criminal case. In addition, counsel has never received any stock from the Issuer for services rendered nor does he have any agreement with the Issuer to receive stock in the future as payment for services.

THE FOREGOING OPINIONS ARE SUBJECT TO THE FOLLOWING ASSUMPTIONS, EXCEPTIONS, LIMITATIONS AND QUALIFICATIONS.

The opinions expressed in this letter are rendered as of the date hereof and are based on our understandings and assumptions as to present facts, and on the application of applicable law as the same exists on the date hereof. We assume no obligation to update or supplement this opinion letter after the date hereof with respect to any facts or circumstances that may hereafter come to our attention, or to reflect any changes in the facts or law that may hereafter occur or take effect. We give OTC Markets Group Inc. permission to publish this letter in the OTC Disclosure and news Service for viewing by the public and regulators.

Very truly yours,



Paden Hanson, Esq.

cc: Glenda Dowie, President