

# JONATHAN D. LEINWAND, P.A.

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April 26, 2024

OTC Markets Group, Inc.  
300 Vesey Street, 12th Floor  
New York, NY 10282

**Re: Simulated Environment Concepts, Inc.**  
Opinion of Counsel regarding adequate current information

Dear Sir or Madam:

This firm has been retained by **Simulated Environment Concepts, Inc.** (“**SMEV**” or the “**Company**”) for the purpose of preparing this Opinion of Counsel, applying the applicable laws of the United States, regarding its corporate operations and level of disclosure of corporate information with regard to the Pink OTC Markets Disclosure Guidelines.

In the course of preparing this opinion, counsel has reviewed the following documents relating to the Company (together with the date they were posted through the OTC Disclosure and News Service, if applicable):

PUBLISH DATE	TITLE	PERIOD END DATE
04/25/2024	<u>Annual Report – Annual Report 2023- Amended</u>	12/31/2023
04/14/2024	<u>Annual Report – Annual Report 2023</u>	12/31/2023
03/31/2024	<u>Notification of Late Filing</u>	12/31/2023
11/13/2023	<u>Quarterly Report – 2023 3<sup>rd</sup> Quarter Report</u>	09/30/2023
08/17/2023	<u>Quarterly Report – 2023 2<sup>nd</sup> Quarter Report- Amended</u>	06/30/2023
08/12/2023	<u>Quarterly Report – 2023 2<sup>nd</sup> Quarter Report</u>	06/30/2023
05/13/2023	<u>Quarterly Report – 2023 1<sup>st</sup> Quarter Report</u>	03/31/2023
03/30/2023	<u>Annual Report – Annual Report 2022- Amended</u>	12/31/2022
03/28/2023	<u>Annual Report – Annual Report 2022</u>	12/31/2022

Counsel has also examined other related corporate information as necessary and information provided by the Company's management for the purposes of this letter.

Additionally, counsel has personally conferred with Bryan A. Wilkinson, the Company's Chief Executive officer and Acting President and Douglass B. Vaughn, the Company's Chief Financial Officer and discussed the information contained in the Company's disclosure statements.

The opinions and conclusions contained in this Opinion Letter are based upon documentation and facts made available to this firm and are solely based on the accuracy of those documents and facts. Further, counsel has reviewed all prior disclosures posted by the Company with OTC Disclosure and News Service, as amended. All such information is believed to be accurate and reliable. In the event that the facts and information in any or all of such documents are determined not to be true, this opinion is rescinded to and to be deemed null and void. Counsel has discussed the above documentation, and the underlying assumptions this firm is relying upon, with the management of the corporation.

The Company has 1,800,000,000 authorized shares of common stock of which 600,995,310 shares are issued and outstanding as of the date hereof. The Company also has 460,500 Blank Check preferred shares, 1,500 preferred shares are designated as preferred B shares, 700,000 preferred shares are designated as Preferred C shares and 1 share is designated as Series D Super Voting Preferred. 0 shares of Series B preferred shares are issued and outstanding, 0 shares of Series C Preferred share are issued and outstanding and 0 shares of Series D Super Voting Preferred shares are issued and outstanding as of year-end December 31 2023. The Company's fiscal year end is December 31.

The party responsible for the preparation of the unaudited financial statements of the Company is Douglas Vaughn. Mr. Vaughn has over five years of business experience in the financial sector and has provided accounting and financial consulting services to private companies.

The Company's Transfer Agent is:

Name: Pacific Stock Transfer  
Phone: 702-361-3033  
Website: <http://www.stctransfer.com/>  
Email: [awalker@pacificstocktransfer.com](mailto:awalker@pacificstocktransfer.com)  
Address: 6725 Via Austi Pkwy, Suite 300 Las Vegas, Nevada 89119

An inquiry to the transfer agent was the source of confirmation of the Company's shares outstanding. Additionally, a search of the SEC's EDGAR system confirmed that Pacific Stock Transfer is a registered transfer agent.

The Company states that it is not currently shell company but was previously a shell company as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Securities Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934.

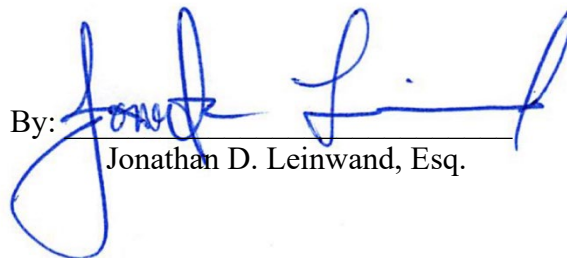
Further, pursuant to an inquiry of management and directors of the corporation, to the best of this firm's knowledge, neither the Company nor any person or entity holding at least five percent (5%) of the corporation's stock is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities law.

No person or entity other than OTC Markets is entitled to rely upon this opinion. OTC Markets, however, is granted full and complete permission and rights to publish this document via the OTC Disclosure and News Service for viewing by the general public and regulators. The public and OTC Markets Group may rely on the above in determining whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933. The information that has been posted via OTC Disclosure and News Service constitutes adequate current public information, is available within the meaning of S.E.C. Rule 144(c)(2) of the Securities Act, includes all the information that a broker-dealer would be required to obtain from an issuer in order to publish a quotation for its securities pursuant to Rule 15c2-11 under the Securities Exchange Act of 1934, and complies as to form with the OTC Markets Guidelines for Providing Adequate Current Information.

The author of this letter has been admitted to practice in the State of Florida and is resident of the United States. The opinions expressed herein are in reference to the laws of the United States. The undersigned counsel is permitted to practice before the Securities and Exchange Commission and has not been prohibited from practice before the Commission. Counsel is not currently, nor has in the past five years, been the subject of an investigation, hearing, or proceeding by the SEC, the U.S. Commodity Futures Trading Commission (CFTC), the Financial Industry Regulatory Authority (FINRA), or any other federal, state, or foreign regulatory agency. Additionally, during the last five years counsel has not been suspended or barred from practicing in any state or jurisdiction and has not been charged in a civil or criminal case.

Counsel does not own any of the Company's securities and has no agreement to receive any of the Company's securities in the future.

Very Truly Yours,  
JONATHAN D. LEINWAND, P.A.

By:   
Jonathan D. Leinwand, Esq.