

William M. Aul
Law Offices of William M. Aul
1660 Hotel Circle North, Suite 207
San Diego, California 92108
TEL: 619-497-2555

April 16, 2024

OTC Markets Group, Inc.
304 Hudson Street
3rd Floor
New York, New York 10013

RE: **Alliance Creative Group, Inc. (“ACGX”);**
Letter of Opinion of Counsel – Adequate Current Information

Dear Sir/Madam:

This letter is written on behalf of my client, Alliance Creative Group, Inc., a Nevada corporation (the “**Company**” or “**Issuer**”). OTC Markets Group, Inc. is entitled to rely on this letter in determining if the Company has made adequate public disclosure of current information within the meaning of Rule 144(c)(2) of the Securities Act of 1933, as amended (the “**Securities Act**”). I am an attorney and admitted to the bar of the State of California and to the bar of the State of Wisconsin and a resident in the State of California and this letter covers the jurisdiction of the State of California as well as the applicable laws of the United States of America. I am permitted to practice before the Securities and Exchange Commission (the “**Commission**”) and have not been prohibited from practice thereunder. I am a U.S. resident and I have been retained by the Issuer for the purpose of reviewing the current information supplied by the Issuer. I do not own any shares of the Issuer’s securities, I am not and never have been an employee of the Issuer and I will not receive any shares of the Issuer’s securities as payment for the services rendered currently or in the future. One of my duties is to ensure that regular disclosure is made to the public pursuant to the Securities Act and the rules and regulations promulgated by the **Commission** 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 any 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 (the “*CFTC*”), the Financial Industry Regulatory Authority (“*FINRA*”) or any other federal, state, or foreign regulatory authority agency.

I have examined such corporate records, *e.g.*, Articles of Incorporation, Amendments to the 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 have relied on information obtained from public officials, officers of the Issuer and other sources. I represent that all such sources are believed to be reliable.

As set forth below, the Issuer posted on OTC Disclosure and News Service the following reports prepared in accordance with Rule 15c2-11(a)(5) as promulgated by the Commission under the Securities and Exchange Act of 1934, as amended (the “*Exchange Act*”). I have reviewed such documents (the “*Information*”) in connection with the preparation of this letter based upon the 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 a listing of the Information as each was published on the OTC Disclosure and News Service as set forth below (on the “*Date Published*”) which I have reviewed in rendering this opinion:

<u>Date Published</u>	<u>Description of Report</u>	<u>Period of Report</u>
04-01-2024	Annual Report	12-31-2023
11-14-2023	Quarterly Report	09-30-2023
09-12-2023	Supplemental Information	06-30-2023
08-14-2023	Supplemental Information	06-30-2023
05-15-2023	Quarterly Report	03-31-2023

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.otcm Markets.com; and (iv) has been posted on the OTC Disclosure and News Service. I am persuaded and I am of the opinion that all of the Information is reliable.

In furtherance of my review and investigation into the Issuer, its corporate governance, its corporate and financial affairs, I personally met via telephone with the following persons to discuss and review the above Information and related documentation:

1. I met with Mr. Paul D. Sorkin, Esq., the Issuer's Chief Executive Officer and Assistant Secretary, via telephone on April 16, 2024 and he confirmed certain facts and information relating to the Information and assured me that the Information was entirely accurate and complete. I have worked with Mr. Sorkin since July 2002 and I have met with him many times in past years.
2. I met with Mr. Kyle Badgley, Esq. the Issuer's Accounting and Professional Services Advisor, via telephone, on April 15, 2024 and he confirmed that the Issuer's financial statements were prepared pursuant to and in accordance with U.S. Generally Accepted Accounting Principles (U.S. GAAP) and that he was not aware of any facts or circumstances that would cause the Issuer's financial statements to be deficient in meeting the requirements of U.S. GAAP. And that he was not aware of any material misstatement or omission of material fact in the Issuer's financial statements. Kyle Badgley, Esq. holds a J.D. Degree from The John Marshall Law School, Chicago, Illinois and a B.A. Degree from Indiana University. Mr. Badgley is also a member of the Illinois Bar and in good standing.

The parties responsible for the preparation of the Issuer's financial statements are: Paul D. Sorkin, Esq. and Kyle Badgley, Esq. Mr. Sorkin and Mr. Badgley are experienced in preparing financial statements.

I also obtained a duly signed copy of two (2) certificates, each as executed and delivered to me as follows (both collectively as the "**Certificates**").

- that certain Certificate of Paul D. Sorkin, Esq., the Issuer's Chief Executive Officer and Assistant Secretary dated April 9, 2024 as executed by Paul D. Sorkin, Esq. and wherein he assured me that he has conducted a thorough investigation and a complete review of the Issuer's filings with OTC Markets (the "**Filings**") and he assured me that each of the Filings are accurate and complete in every material respect. Mr. Sorkin is duly licensed as an attorney in the State of Illinois and is in good standing as a member of the Illinois State Bar.
- that certain Certificate of Kyle Badgley, Esq., the Issuer's Financial and Professional Services Advisor, as executed by Mr. Badgley and dated April 15, 2024 and wherein she assured me the Issuer's financial statements, as posted on OTC Markets and contained in the Issuer's Filings, were prepared in accordance with U.S. Generally Accepted Accounting Principles (U.S.

GAAP) and that he was not aware of any matters that would cause or result in any changes or revisions to the Issuer's financial statements.

I also obtained supplemental information provided to me by Mr. Paul D. Sorkin, Esq. to further confirm the status of certain additional matters including, but not limited to, the "shared resource model" adopted by the Company.

The Issuer's stock transfer agent is registered with the Commission, it has Depository Trust Corporation approval and it is Pacific Stock Transfer Company whose address is 6725 Via Austi Parkway, Suite 300 Las Vegas, Nevada 89119 and telephone number of 702/361-3033. The undersigned has confirmed the number of shares of the Issuer's common stock outstanding and the amount of the Issuer's preferred stock outstanding by obtaining information and the list of the Issuer's stockholders from Pacific Stock Transfer Company (dated as of December 31, 2023) reporting that as of December 31, 2022 the Issuer had an aggregate of Four Million Seventy-Nine Thousand Two Hundred Eleven (4,079,211) shares of its Common Stock (par value \$0.0001) outstanding and one (1) share of the Company's Series G Preferred Stock (par value \$0.001) outstanding. The one (1) share of the Series G Preferred Stock is held by Paul D. Sorkin, Esq. and it has voting rights equal to one million (1,000,000) votes per share plus the number of shares of the Company's common stock outstanding. In every sense, the one (1) share of the Series G Preferred Stock has "**super-voting rights**" and it thereby gives control to Paul D. Sorkin, Esq.

To my best knowledge, after inquiry of the Issuer's management and the directors of the Issuer, neither the Issuer, nor counsel, or any 5.00% or more holders is currently under investigation by any federal or state regulatory authority for any violation of any federal or state securities law.

I have represented the Issuer and worked with its management in a wide variety of matters on an almost continuous basis since June of 2006. The Issuer was incorporated in the State of Nevada on June 1, 2000 under the name Invicta Group. The Issuer files current public information with OTC Markets Group, Inc.; however the Issuer did not begin filing public information until January 16, 2003 when the Issuer filed Form SB-2 with the Commission. Thereafter the Issuer filed periodic reports with the Commission (the "Periodic Reports") until the Issuer filed Form 15 on August 6, 2009 and since that date the Issuer's disclosures have been posted on OTC Markets.

While the Issuer was originally in the travel agency and travel and lodging services procurement business and later and later it was in the retail packaging and packaging management business (with certain related and unrelated lesser business lines). That packaging-related business was formerly part of St. Louis Packaging, a private company (the "**Private Company**") that was founded by Steve St. Louis and which began operations in Illinois in 1997. The Company divested the Private Company effective December 31, 2022 and, as a result, the Company is no longer in the packaging business. The Company has adopted a new business model as set forth in their filings with OTC Markets.

The Issuer's offices are located at 7366 North Lincoln Avenue, Suite 105, Lincolnwood, Illinois 60712 and its website is www.ACGX.us at which it provides further disclosure about its current business and services.

I note that Mr. Sorkin and Mr. Badgley are "*insiders*" as that term is used in the Exchange Act. And it should be noted that Mr. Sorkin is a "*control person*." For purposes of this Opinion Letter, the term "*control person*" includes: (i) any person controlling, under common control with, or controlled by, the Issuer or (ii) any person who obtained securities of the Issuer in connection with a negotiation with the Issuer within the three year period prior to the date of this Opinion Letter; (iii) any person owning 5.00% or more of the Company's capital stock or controls the Issuer via the Series G Preferred Stock. With respect to any of the Issuer's control persons that is an entity and any parent entity of any control person, this Opinion Letter sets forth that information above. I have been assured that the Issuer does not currently and at any time in the 2022 and 2023 fiscal years, employ any "*promoters*" or similar persons with respect to the Issuer's Securities.

In reviewing the history of the Issuer since June 1, 2000 to the present and in applying the "*facts and circumstances*" evaluation presented in SEC Release 33-8869, I am persuaded that the Issuer is not and has not been, at any time, a "*shell company*" as defined in Rule 405 of the Securities Act and as also defined in Rule 12b-2 of the Exchange Act.

With your permission, allow me to note that the Issuer's Annual Report for the year ending December 31, 2023, the Issuer reported significant non-cash assets and revenues that were each not nominal.

I am also pleased to note that the Issuer has made available: the full name and address of the Issuer, the nature of the Issuer's business, the nature of the products or services offered, the nature and extent of the Issuer's facilities, the exact title and class of securities outstanding, description of the Issuer's securities, list of securities offerings for the past two years, the name of the Issuer's chief executive officer who also is the Issuer's Assistant Secretary and the sole director on the Issuer's board of directors, the beneficial owner of the super-voting Series G Preferred Stock, the financial information on the Issuer, copies of the Issuer's charter documents, by-laws, and related information.

In rendering this Opinion Letter, I have made specific inquiry of each of the above officers and the sole Director of the Issuer and based on my inquiry, I am persuaded that any sales of the Issuer's Securities within the twelve (12) month period prior to this Opinion Letter have been made in compliance with Rule 144 of the Securities Act including, without limitation, any required filings of Form 144 and nothing has come to the attention of counsel indicating that any of the Insiders is in possession of any material non-public information regarding the Issuer of the Securities that would prohibit any of them from buying or selling the Securities under Rules 10b-5 or 10b5-1 of the Exchange Act.

In providing this letter to you, only you are entitled to rely upon this letter and you are authorized to fully and completely publish this letter in the OTC Disclosure and News Service for viewing by the public and regulators.

If I can help you further or if you have any questions, please let me know.

Sincerely,

/s/ William M. Aul

William M. Aul

WMA: mds

cc: file