

Donald R. Keer, P.E., Esq



July 6, 2024

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

RE: Legal Opinion, Adequate Current Information and Disclosure
Filing by Next Generation Management Corp. (NGMC)
Annual Report for the Period Ending December 31, 2023 and Quarterly Reports for the Periods
Ending March 31, 2024 and June 30, 2024 and related disclosures

Dear Sirs:

I have been retained as Counsel by Next Generation Management Corp., a corporation organized and existing under the laws of the State of Nevada (NGMC, the "Issuer") solely for the purpose of reviewing the current information supplied by the Issuer to OTC Markets Group, Inc. ("OTC Markets Group"). The Issuer has requested that I render a sufficiency of adequate information opinion (the "Opinion") in connection with the filing by the Issuer of its Annual Report for the Period Ending December 31, 2023 and Quarterly Reports for the Periods Ending March 31, 2024 and June 30, 2024 and related disclosures published July 2, 2024 (the "Report(s)") pursuant to the OTC Markets Group, Inc. Pink Basic Disclosure Guidelines, Rule 15c2-11(a)(5) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and Rule 144(c)(2) of the Securities Act of 1933, as amended (the "Securities Act"). OTC Markets Group is entitled to rely on this letter in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933.

Counsel is a U.S. resident and is authorized to practice law in the Commonwealth of Pennsylvania and the Federal Courts of the United States. Counsel is also permitted to practice before the U.S. Securities and Exchange Commission (SEC). 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. Counsel is not currently, nor has been in the past five years, suspended or barred from practicing in any state or jurisdiction, and has not been charged in a civil or criminal case.

Counsel does not currently beneficially own, owned in the past or has any agreement to receive in the future any shares of the Issuer's securities.

Counsel has reviewed the following documents and related information posted at

3663 Greenwood Circle Chalfont Pennsylvania 18914
215-962-9378

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www.otcmarkets.com and publicly available through the OTC disclosures and News Service in connection with the preparation of this letter, which is believed to be reliable:

Period Ending December 31, 2023 and Quarterly Reports for the Periods Ending March 31, 2024 and June 30, 2024 and related disclosures pursuant to Rule 15c2-11 which includes:

- a. The Issuer's History
- b. Addressees of Principal Executives
- c. Security Information
- d. Issuance History
- e. Description of the Issuer's Business, Product and Services
- f. Description of the Issuer's Facilities
- g. Officers, Directors and Control Persons
- h. Third Party Providers
- i. Financial Statements
- j. Issuer's Certification

Counsel has relied on information obtained from public officials, officers of the Issuer and other sources in the rendering of this opinion letter and believes that all such sources are reliable. Counsel has examined such corporate records and documents and have asked such questions of law as was considered necessary or appropriate for the purpose of writing this letter. Counsel has reviewed and relied on information from the Secretary of State of Nevada and information obtained from the Company's officers, directors and agents. Counsel has personally met with and discussed the above documentation with Mr. Dave Duarte (Custodian, CEO/President/Secretary/Treasurer and Director), management of the Issuer, and who represents the majority of the Board of Directors and Mr. Cade Carter, a consultant to the Issuer. 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.

There has been no information concerning the Issuer and the Securities that are publicly available through the OTC Disclosure and News Service since January 23, 2018, other than information which has been published to www.otcmarkets.com and the Quarterly Report which is the subject of this letter. In issuing this letter, Counsel represents that the information referred to herein:

- (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 Securities Exchange Act of 1934;
- (iii) Complies as to form with the OTC Markets Group's Guidelines for Providing Adequate Current Information, which are located on the internet at www.otcmarkets.com, and;
- (iv) Will be submitted for posting through the OTC Disclosure and News Service.

The financial information reflected in the disclosure statement was not audited. The financial information was compiled by Mr. Cade Carter, as a consultant to the Issuer.

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The Issuer's transfer agent is:

Securities Transfer Corporation
(469) 633-0101
2901 N. Dallas Parkway
Suite 380
Plano, TX 75093

Counsel confirmed that the transfer agent is registered with the SEC via the official SEC website and its EDGAR system at <http://www.sec.gov/edgar/searchedgar/webusers.htm>. Counsel has met with management and a majority of the Directors of the Issuer, reviewed the information that has been published by the Issuer through the OTC Disclosure and News Service, and discussed the information with management and a majority of the directors of the Issuer. Specifically, Counsel has met with Mr. Dave Duarte as management and director. Counsel also met with Mr. Stephen R. Pidliskey, who is the holder of 9.41% of the Issuer's common stock. After inquiry of management and the directors of the Issuer, Counsel represents that to the best knowledge of Counsel, the Issuer of the Securities, any 5% holder, and Counsel himself are not currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

Additionally, we have made an inquiry with regard to the sale and ownership of the company's securities by the following persons, being all of the persons of the type identified in Item 16 and 17 of Exhibit B of OTC Market's Attorney Letter Guidelines:

Name	Position	Address	Shares	Consideration	Restricted
Dave Duarte (JUDD Holding Corp.)	CEO, Director, Custodian	624 Tyvola Rd., Suite 103 #186 Charlotte, NC 28217	1 Special 2022 Series A Preferred and 2,016,250 Common (0.72%)	Services as Custodian Cash – via Market	144 Rule 144 - Affiliate
Cade Carter	Consultant	1788 North Pierce Street Arlington, VA 22209	200,000 Common	Cash via Market	N/A
Stephen R. Pidliskey	Owner of more than 5%	8222 Slippery Rock Way Laurel, MD 20723	26,241,602	Cash	N/A

Counsel has made specific inquiry of each of the persons listed above, and persons owning more than five percent (5%) of the Securities (collectively, the "Insiders") and none appear to have been persons engaged in promotional activities regarding the Issuer based upon such inquiries and other information available to counsel, no sales of the Securities by Insiders have been made within the twelve-month period prior to the opinion thus they are in compliance with Rule 144 "sales" requirements. None of the persons or companies listed above filed a Form 3 filing with respect to its holdings. Nothing has come to the attention of counsel indicating that any of the Insiders holding shares is in possession of any material non-public information regarding the Issuer or the Securities that would prohibit any of them from buying or selling the Securities under Rules 10b-5 or 10b5-1 under the Exchange Act.

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Counsel has reviewed previous filings and determined the Issuer does currently meet the definition of a shell in accordance with the definition of a “shell company” as stated in Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934 and has been a shell company since 2018.

No person other than OTC Markets Group is entitled to rely on this letter, but OTC Markets Group has full and complete permission and rights to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators.

This opinion does not include any assumption or expression regarding compliance with any state security law.

Yours Truly,

A handwritten signature in black ink, appearing to read "Donald R. Keer". The signature is fluid and cursive, with a large initial "D" and a long, sweeping underline.

Donald R. Keer, Esq.

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