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November 29, 2017

OTC Markets Group, Inc.  
304 Hudson Street. 3<sup>rd</sup> Floor  
New York, New York 10013

Re: Smoke Cartel, Inc.

To Whom It May Concern:

I have been retained as corporate counsel for Smoke Cartel, Inc., a New York corporation (the "Company"), and have been asked to render a legal opinion to OTC Markets Group, Inc. ("OTC Markets") with respect to the information publicly disclosed by the Company and published in the OTC Disclosure and News Service. OTC Markets is entitled to rely on this letter in determining whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended ("Securities Act").

I am a U.S. resident. I am licensed to practice law in the State of Maryland and I have not been prohibited from practicing before the U.S. Securities and Exchange Commission ("SEC"). I have been retained by the Company for the purpose of reviewing and rendering a legal opinion as to the current information supplied by the Company.

As to questions of fact material to such opinions, I have, where relevant facts were not independently established, relied upon certifications by principal officers of the Company, public officials, and other sources. I have made such further legal and actual examination and investigation as I deem necessary for purposes of rendering this opinion. In my examination I have assumed the genuineness of all signatures, the legal capacity of natural persons, the correctness of facts set forth in certificates, the authenticity of all documents submitted to me as originals, the conformity to original documents of all documents submitted to me as certified or photostatic copies, and the authenticity of the originals of such copies. I have also assumed that such documents have been duly authorized, properly executed, and delivered by each of the parties thereto other than the Company. I have no reason to believe that such records, certificates or documents of the Company that I have reviewed are not accurate, authentic or reliable.

I have reviewed the following documents concerning the Company ("Information") posted at <http://www.otcmarkets.com/stock/SMKC/filings> in connection with the preparation of this Letter:

1. A copy of the Company's Quarterly Report containing its Information and Disclosure Statement, Financial Statements and Notes for the period ending September 30, 2017 and published on November 17, 2017; and
2. A copy of the Company's three Supplemental Reports, published on August 3, 2017, August 25, 2017 and November 7, 2017; and
3. A copy of the Company's Information and Disclosure Statement for the period ending June 30, 2017 and published on July 10, 2017; and
4. A copy of the Company's Financial Statements and Notes for the period ending June 30, 2017 and published on July 10, 2017; and
5. A copy of the Company's Information and Disclosure Statement for the period ending March 31, 2017 and published on May 6, 2017; and
6. A copy of the Company's Financial Statements and Notes for the period ending March 31, 2017 and published on May 6, 2017; and
7. A copy of the Company's Information and Disclosure Statement for the period ending December 31, 2016 and published on January 17, 2017; and
8. A copy of the Company's Financial Statements and Notes for the period ending December 31, 2016 and published on January 17, 2017.

Based on the examination and inquiry set forth above, I am of the opinion that the Information: (a) constitutes "adequate current public information" concerning the common stock of the Company quoted on the OTC Markets ("Securities") and the Company itself, and "is available within the meaning of Rule 144(c)(2) under the Securities Act; (b) includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934, as amended ("Exchange Act"); (c) complies as to form with the OTC Markets' Guidelines for Providing Adequate Current Information, which are located on the Internet at [www.otcmarkets.com](http://www.otcmarkets.com); and (d) has been posted through the OTC Disclosure and News Service.

The financial statements are not audited and were prepared by Sean Geng, the Company's CEO, since the change of control on July 14, 2017. Mr. Geng's many years of business experience and his knowledge of finance and accounting qualifies him to prepare the Company's unaudited financial statements. Prior to the change of control, the financial statements were prepared by the Company's former CEO, Wanjun Xie.

The Company's transfer agent is Globex Transfer, LLC. The Transfer Agent is registered with the Securities & Exchange Commission. I confirmed with the Transfer Agent and Management that the number of authorized and issued/outstanding common

shares shown in the Information is listed correctly in the Information and Disclosure Statement for the periods ending above.

I have met with Management and Directors of the Company, have reviewed the Information, as amended, published by the Company through OTC Disclosure News Service, and have discussed the Information with Management and Directors of the Company. To my best knowledge after inquiry of Management and the Directors of the Company, neither the Company, nor its Officers and Directors, nor any holder of 5% or more of the securities of the Company, nor this counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

The opinions set forth herein are expressed as of the date hereof and remain valid so long as the documents, instruments, records and certificates I have examined and relied upon as noted above are unchanged and the assumptions I have made, as noted above, are valid. If any facts or documents are determined to be incorrect, misstated, or misrepresented, then the opinion or opinions expressed herein may not continue to be valid. Furthermore, I disclaim any undertaking to advise you hereafter of developments hereafter occurring or coming to my attention, whether or not the same would (if now existing and known to this office) cause any change or modification herein.

The opinions expressed herein are solely for the benefit of the OTC Markets Group, which is entitled to rely upon this letter. I hereby grant OTC Markets Group 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 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.

Sincerely,



Matheau J. W. Stout