

May 24, 2021

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

Re: Attorney Letter for SPO Networks, Inc.

Dear Sir or Madam:

I have been retained as special counsel to SPO Networks, Inc. (Trading Symbol: SPOI), an Idaho corporation (the “**Issuer**”). This letter is intended to be relied upon by OTC Markets Group, Inc. 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. This opinion is rendered to OTC Markets Group, Inc. and may be relied upon solely by OTC Markets Group, Inc. with regard to the matters stated herein. OTC Markets Group, Inc. shall, however, have full and complete permission and rights to publish this letter through the OTC Disclosure & News Service for viewing by the general public and regulators, but no person other than OTC Markets Group, Inc. may rely upon this Opinion in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933.

I am a U.S. resident and, as special counsel for the Issuer, Eldridge Brooks, PLLC has been retained by the Issuer for the purpose of reviewing the current information supplied by the Issuer, rendering this opinion, and related matters. This Attorney Letter relates to the laws of the United States, including the Securities Act of 1933, and the corporate laws of the State of Arkansas. I am duly authorized to practice law in the State of Arkansas and the State of Texas. I am permitted to practice before the Securities and Exchange Commission (the “**SEC**”) and have not been prohibited from practice thereunder. I am not currently, nor have I been in the past five years, 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. I am not currently, and have not been within the past five years, barred from practicing in any state or jurisdiction, and I have not been charged in a criminal or civil case. Eldridge Brooks, PLLC has been retained as outside counsel to the Issuer, and neither I nor Eldridge Brooks, PLLC beneficially own any of the Issuer’s securities. Neither I nor Eldridge Brooks, PLLC have received, or have made any agreement to receive in the future, any shares of the Issuer’s stock in payment for services.

To render this opinion I have examined such corporate records and other documents and such questions of law as I deemed necessary. In examining the documents, with your permission and permission of the Issuer, I have assumed:

- A. the legal capacity of each natural person;
- B. the power and authority of each person other than the Issuer or persons acting on behalf of the Issuer to execute, deliver and perform each document executed and delivered and to do each other act done or to be done by such person;
- C. the authorization, execution and delivery by each person other than the Issuer or persons acting on behalf of the Issuer of each document executed and delivered or to be executed and delivered by such persons;
- D. that there have been no undisclosed modifications of any provision of any document reviewed by us in connection with the rendering of the statements set forth in this opinion letter;
- E. the genuineness 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 the facts set forth in such documents;
- F. all oral representations by Issuer or its representatives in connection with this matter to be accurate; and
- G. the truthfulness of each statement as to all factual matters otherwise not known to us to be untruthful contained in any document encompassed within the due diligence review undertaken by us.

The qualification of any statement with respect to the existence or absence of facts by the phrase “to my knowledge” or “known to me” means my actual knowledge and the actual knowledge of the attorneys at this firm involved with the review of the information reviewed. I have not conducted an independent audit of the Issuer or its files.

The following list represents those documents that have been made publicly available, including the date this information was posted with the OTC Disclosure and News Service, and further represents those documents I reviewed in connection with the preparation of this letter of opinion (the “**Information**”):

1. The Issuer’s Disclosure Statement and Annual Report for the year ended December 31, 2018 (published by the OTC Markets Group on January 5, 2021);
2. The Issuer’s Disclosure Statement and Annual Report for the year ended December 31, 2019 (published by the OTC Markets Group on January 5, 2021);
3. The Issuer’s Disclosure Statement and Quarterly Report for the three months ended March 31, 2020 (posted by the OTC Markets Group on January 5, 2021);
4. The Issuer’s Disclosure Statement and Quarterly Report for the three months ended June 30, 2020 (posted by the OTC Markets Group on January 5, 2021);
5. The Issuer’s Disclosure Statement and Quarterly Report for the three months ended September 30, 2020 (posted by the OTC Markets Group on January 5, 2021);
6. The Issuer’s Amended Disclosure Statement and Quarterly Report for the three months ended September 30, 2020 (posted by the OTC Markets Group on May 11, 2021);
7. The Issuer’s Disclosure Statement and Annual Report for the year ended December 31, 2020 (published by the OTC Markets Group on May 14, 2021);

8. The Issuer's Disclosure Statement and Quarterly Report for the three months ended March 31, 2021 (posted by the OTC Markets Group on May 16, 2021);
9. The Issuer's Amended Disclosure Statement and Quarterly Report for the three months ended March 31, 2021 (posted by the OTC Markets Group on May 22, 2021);
10. Such other corporate records as were necessary and provided by management for purposes of rendering this letter; and
11. Such questions of law as I have considered necessary or appropriate for purposes of rendering this letter.

I have also made such examination of law and have examined originals or copies, certified or otherwise, of such corporate records and documents of the Issuer, such agreements, certificates of officers or representatives of the Issuer, and such other records, certificates, including certificates of public officials, and documents as I have deemed relevant and necessary as a basis for the opinions hereinafter expressed, all of which I believed to be reliable. In such examination, I have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals and the conformity with authentic original documents of all documents submitted to us as copies. As to any facts relevant to the opinions expressed below, I have relied upon certificates and written and/or oral representations of officers of the Issuer and public officials. I have not examined or reviewed any communication, instrument, agreement, document or other item or conducted any independent inquiry or investigation of any matter except as otherwise expressly set forth above.

During the course of my investigation, nothing came to my attention that led me to conclude that any such documents were not genuine or authentic or that the facts set forth therein were not true. This opinion is expressed solely on the facts and assumptions as set forth herein and is specifically limited to the investigations and examinations I deemed necessary. After such investigations I know of no facts which lead me to conclude that any opinion set forth below is not correct. With respect to matters of a factual nature, I have relied on information obtained from directors, officers, and general counsel of the Issuer as well as other sources, and these sources are believed to be reliable.

I have also personally met with and discussed the Information with the following management and directors of the Issuer (1) Mr. Tom Smith, Director and Chief Executive Officer, (2) Mr. Rick Hall, Chief Financial Officer, (3) Mr. Tom Miller, Director, and (4) Mr. Dennis Millet, Director. These individuals constitute the management and the directors of the Issuer. I have deemed these individuals to be reliable sources of information as it relates to the information discussed and disclosed. The Issuer's financial statements for the years ended 2018, 2019, and 2020 were prepared by Joshua Evans, the former Chief Financial Officer of the Issuer. The Issuer's financial statements for the the three months ended March 31, 2021 were prepared Rick Hall, the current Chief Financial Officer of the Issuer. The Issuer's financial statements for the years ended December 31, 2020, December 31, 2019, and December 31, 2018 were audited by BF Borgers CPA PC, located at 5400 W Cedar Ave, Lakewood, CO 80226.

After such limited examination, and other such investigation that I deemed necessary, I am of the opinion that:

The Information (i) constitutes “adequate current public information” concerning the Securities of the Issuer and “is available” within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended, (ii) includes all of the information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for the common stock under Rule 15c2-11 under the Securities Exchange Act of 1934, as amended, (iii) complies as to form with the OTC Markets Group’s Pink Basic Disclosure Guidelines, which are located on the internet at www.otcmarkets.com, and (iv) has been posted in the OTC Disclosure and News Service.

To the best of my knowledge, and after inquiry of management of the Issuer, neither the Issuer, nor its officers, directors, 5% holders of the Issuer’s common stock, or counsel is currently under investigation by any federal or state regulatory authority for an violation of federal or state securities laws.

The Issuer’s transfer agent is Pacific Stock Transfer Co., an SEC registered transfer agent. I have obtained a copy of the Issuer’s transaction records from the transfer agent, which confirm that as of March 31, 2021, (i) the number of outstanding shares of common stock was 8,336,207,783, (ii) the number of outstanding shares of Preferred A stock was 1,998, and (iii) the number of outstanding shares of Preferred B stock was 12,883,333.

The Issuer was designated as a “shell company” (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 of the Exchange Act of 1934) during the year ended December 31, 2018, the year ended December 31, 2019, and the year ended December 31, 2020. The designation as a “shell company” was removed from the Issuer’s Disclosure Statement and Quarterly Report for the three months ended March 31, 2021. The removal of the “shell company” designation was effective as of March 1, 2021, following the acquisition of certain assets as announced through OTC Disclosure & News Service on March 15, 2021.

CAVEAT EMPTOR:

The Issuer has been given the Caveat Emptor designation. Accordingly, the following information is provided effective as of the Issuer’s Amended Disclosure Statement and Quarterly Report for the three months ended March 31, 2021:

- (1) *Executive Officers, Directors, General Partners and other Control Persons of the Issuer.*

Tom Smith. Tom Smith is the current Chief Executive Officer and a Director of the Issuer. Mr. Smith’s business address is PO Box 600, Farmington, AR 72730. In his individual capacity, Mr. Smith owns 4,065,471,162 shares of common stock of the Issuer, which is equivalent to 48.769% of the outstanding shares of common stock. In his individual capacity, Mr. Smith owns 666 shares of Preferred A stock of the Issuer, which is equivalent to 33.33% of the outstanding Preferred A stock. Additionally, Mr. Smith and his spouse Kendra Smith own 706,350,000 shares of common stock of the Issuer in joint tenancy, which is equivalent to 9.576% of the outstanding common shares. Of the shares of common stock and Preferred A stock beneficially owned by Mr. Smith, the Issuer issued shares as follows:

On November 10, 2016, Mr. Smith was issued 3,965,471,162 shares of common stock following a cash purchase from the Issuer. I have made specific inquiry of management and, based

upon such inquiries and other information available to me, the consideration paid to the Issuer was at par value.

On March 15, 2017, Kendra Smith was issued 100,000,000 shares of common stock following a cash purchase from the Issuer, such shares of common stock are held in joint tenancy with Mr. Smith. I have made specific inquiry of management and, based upon such inquiries and other information available to me, the consideration paid to the Issuer was at par value.

On October 2, 2020, Mr. Smith was issued 666 shares of Preferred A Stock as compensation for serving as a director of the Issuer.

On April 3, 2017, Tom Smith transferred Benno Maglia 100,000,000 shares of Common Stock as a deposit in connection with a prospective acquisition that was never consummated. On January 5, 2021, Benno Maglia transferred 100,000,000 shares of Common Stock back to Tom Smith following a determination that the transaction would not proceed.

All of the shares issued to Mr. Smith by the Issuer, both common and preferred, contain a legend stating that the securities have not been registered under the Securities Act and setting forth or referring to restrictions on transferability and sale of the securities.

Dennis Millet. Dennis Millet is a current Director of the Issuer. Mr. Millet's business address is PO Box 600, Farmington, AR 72730. Mr. Millet owns 666 shares of Preferred A Stock of the Issuer, which is equivalent to 33.33% of the outstanding Preferred A Stock. Of the shares of Preferred A stock beneficially owned by Mr. Millet, the Issuer issued shares as follows:

On October 2, 2020, Mr. Millet was issued 666 shares of Preferred A Stock as compensation for serving as a director of the Issuer.

All of the preferred shares issued to Mr. Millet contain a legend stating that the securities have not been registered under the Securities Act and setting forth or referring to restrictions on transferability and sale of the securities.

Tom Miller. Tom Miller joined the Issuer as a Director on March 15, 2021. Mr. Miller's business address is PO Box 600, Farmington, AR 72730. Mr. Miller owns 3,960,000 shares of Common Stock of the Issuer, which is equivalent to 0.047% of the outstanding Common Stock. I have made specific inquiry of Mr. Miller and, based upon such inquiries and other information available to me, all of the shares of Common Stock beneficially owned by Mr. Miller were acquired on the open market.

Rick Hall. Rick Hall is the current Chief Financial Officer of the Issuer. Mr. Hall's business address is PO Box 600, Farmington, AR 72730. Mr. Hall owns no shares of common stock or preferred stock of the Issuer. Mr. Hall has neither received nor been promised any securities of the Issuer as compensation for his services in preparing the financial statements included in the Information.

- (2) *Promoters, finders, consultants or any other advisors of the Issuer that assisted, prepared or provided information with respect to the Issuer's disclosure or who received securities as consideration for services rendered to the Issuer.*

Except as set forth in the Executive Officers, Directors, General Partners and other Control Persons of the Issuer section above, the Issuer has not issued securities to any promoters, finders, consultants or any other advisors as consideration for their services. I have neither received nor been promised any securities of the Issuer as compensation for my services. I have confirmed with management that management is not aware of any promotional activity concerning the Issuer's stock within the previous two years.

- (3) *Any individuals beneficially owning 5% of shares or greater.*

In addition to Tom Smith and Dennis Millet (each outlined above), the following individuals beneficially own 5% of shares or greater:

Gregory Smith. Gregory Smith is an individual beneficially owning 5% of shares or greater. Mr. Smith's business address is PO Box 600, Farmington, AR 72730. Mr. Smith owns 41,092,932 shares of common stock of the Issuer, which is equivalent to 0.493% of the outstanding shares of common stock. Additionally, Mr. Smith owns 666 shares of Preferred A stock of the Issuer, which is equivalent to 33.33% of the outstanding Preferred A stock. On October 2, 2020, Mr. Smith was issued 666 shares of Preferred A stock as compensation for serving as a director of the Issuer. All of the preferred shares issued to Mr. Smith by the Issuer contained a legend stating that the securities have not been registered under the Securities Act and setting forth or referring to restrictions on transferability and sale of the securities.

Masoud Pourmehdi. Masoud Pourmehdi is an individual beneficially owning 5% of shares or greater. Mr. Pourmehdi's business address is 779 Mcknight Ave, West Fork, AR 72774. Mr. Pourmehdi owns 2,183,333 shares of Preferred B Stock of the Issuer, which is equivalent to 16.947% of the outstanding Preferred B Stock. On April 4, 2011, Mr. Pourmehdi was issued 1,400,000 shares of Preferred B Stock following a cash purchase from the Issuer. On April 20, 2011, Mr. Pourmehdi was issued 783,333 shares of Preferred B Stock following a cash purchase from the Issuer. I have made specific inquiry of management and, based upon such inquiries and other information available to me, the consideration paid to the Issuer was at par value. All of the preferred shares issued to Mr. Pourmehdi contain a legend stating that the securities have not been registered under the Securities Act and setting forth or referring to restrictions on transferability and sale of the securities.

Rebecca McMahan. Rebecca McMahan is an individual beneficially owning 5% of shares or greater. Ms. McMahan's business address is 6295 Old Hwy 7, Dover, AR 72837. Ms. McMahan owns 2,000,000 shares of Preferred B Stock of the Issuer, which is equivalent to 15.524% of the outstanding Preferred B Stock. On December 1, 2010, Ms. McMahan was issued 2,000,000 shares of Preferred B Stock following a cash purchase from the Issuer. I have made specific inquiry of management and, based upon such inquiries and other information available to me, the consideration paid to the Issuer was at par value. All of the preferred shares issued to Ms.

McMahan contain a legend stating that the securities have not been registered under the Securities Act and setting forth or referring to restrictions on transferability and sale of the securities.

Tom Smith and Kendra Smith. Tom Smith and Kendra Smith beneficially own 5% of shares or greater as joint tenants. As outlined above, Tom Smith is the current Chief Executive Officer, Director of the Issuer, and an individual beneficially owning 5% of shares or greater. Tom Smith and Kendra Smith's business address is PO Box 600, Farmington, AR 72730. Tom Smith and Kendra Smith own 706,350,000 shares of common stock of the Issuer in joint tenancy, which is equivalent to 9.576% of the outstanding common shares. On March 15, 2017, Kendra Smith was issued 100,000,000 shares of common stock following a cash purchase from the Issuer, such shares of common stock are held in joint tenancy with Mr. Smith. I have made specific inquiry of management and, based upon such inquiries and other information available to me, the consideration paid to the Issuer was at par value. All of the shares of common stock issued by the Issuer to Tom Smith and Kendra Smith, as joint tenants, contain a legend stating that the securities have not been registered under the Securities Act and setting forth or referring to restrictions on transferability and sale of the securities.

James Breit. James Breit is an individual beneficially owning 5% of shares or greater. I have exhausted all reasonable methods to contact Mr. Briet but have been unable to reach him as of the date of this Attorney Letter, such efforts include (i) calling all phone numbers associated with Mr. Breit, and (ii) sending a Spee-Dee courier and Federal Express delivery to Mr. Breit's last known address. Mr. Breit's last known address is 418 Sheridan St, Rockford, IL 61103. Mr. Breit owns 800,000 shares of Preferred B Stock of the Issuer, which is equivalent to 6.210% of the outstanding Preferred B Stock. On July 22, 2013, Mr. Breit was issued 500,000 shares of Preferred B Stock following a cash purchase from the Issuer. On August 19, 2013, Mr. Breit was issued 300,000 shares of Preferred B Stock following a cash purchase from the Issuer. I have made specific inquiry of management and, based upon such inquiries and other information available to me, the consideration paid to the Issuer was at par value. Based on specific inquiry of management and, based upon such inquiries and other information available to me, all of the preferred shares issued to Mr. Breit contain a legend stating that the securities have not been registered under the Securities Act and setting forth or referring to restrictions on transferability and sale of the securities.

Richard Close. Richard Close is an individual beneficially owning 5% of shares or greater. Mr. Close's business address is 835 Moss Ln, Cheshire, CT 06410. Mr. Close owns 2,000,000 shares of Preferred B Stock of the Issuer, which is equivalent to 15.524% of the outstanding Preferred B Stock. On July 22, 2013, Mr. Close was issued 500,000 shares of Preferred B Stock following a cash purchase from the Issuer. Additionally, on August 19, 2013, Mr. Close was issued a batch of 1,000,000 shares of Preferred B Stock and a batch of 500,000 shares of Preferred B Stock following a cash purchase from the Issuer. I have made specific inquiry of management and, based upon such inquiries and other information available to me, the consideration paid to the Issuer was at par value. All of the preferred shares issued to Mr. Close contain a legend stating that the securities have not been registered under the Securities Act and setting forth or referring to restrictions on transferability and sale of the securities.

Michael J Roche. Michael J Roche is an individual beneficially owning 5% of shares or greater. Mr. Roche's business address is 19016 SE Coral Reef Ln, Jupiter, FL 33458. Mr. Roche owns 2,000,000 shares of Preferred B Stock of the Issuer, which is equivalent to 15.524% of the outstanding Preferred B Stock. On July 22, 2013, Mr. Roche was issued 1,000,000 shares of Preferred B Stock following a cash purchase from the Issuer. Additionally, on November 25, 2013, Mr. Roche was issued 1,000,000 shares of Preferred B Stock following a cash purchase from the Issuer. I have made specific inquiry of management and, based upon such inquiries and other information available to me, the consideration paid to the Issuer was at par value. All of the preferred shares issued to Mr. Roche contain a legend stating that the securities have not been registered under the Securities Act and setting forth or referring to restrictions on transferability and sale of the securities.

I have made specific inquiry of the the individuals set forth above (except as noted above) and the management of the Issuer and, based upon such inquiries and other information available to me, any sales of the Issuer's securities by insiders within the twelve month period prior to this opinion have been made in compliance with Rule 144, including, without limitation, any required filings of Form 144, and nothing has come to my attention indicating that any of the insiders 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 105-1 under the Exchange Act. In point of fact, nothing has come to my attention that indicates any actual sales by insiders occurred during this period.

No person other than OTC Markets Group, Inc. is entitled to rely on this opinion, and I assume no obligation to update or supplement this opinion letter to reflect any change in fact or law which may hereafter occur.

Very truly yours,

ELDRIDGE BROOKS, PLLC

By: 

Steven L. Brooks, Partner