



September 28, 2010

Pink OTS Markets, LLC  
304 Hudson Street, Second Floor  
New York, New York 10013

**Re: Muscle Flex, Inc. (MFLI)**

Opinion of Counsel regarding adequate Current Information and  
Continuing disclosure Requirements for period ending June 30, 2010.

Dear Sir or Madam:

This firm has acted as legal counsel for Muscle Flex, Inc. (MFLI), and has been retained 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.

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):

- Articles of Incorporation as posted in the Company's Information and Disclosure Statement and updated quarterly
- Corporate minutes of the meetings of its Board of Directors and shareholders;
- Other related corporate information as where necessary and provided by the corporation's management for the purposes of this letter.
- Information and Disclosure Statement posted and filed with the Pinks Sheets News Service and updated quarterly financials as posted and filed on September 28, 2010.

Additionally, counsel in the past has personally met with management and a majority of the directors of the Company, but for the limited purpose of preparing this document in a time-sensitive fashion, only via telephone and e-mail.

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 MFLI with PinkSheets'

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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the event that the facts and information in any or all of such documents are determined not to be true, this opinion is rescinded to and to be deemed null and void.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. Pink OTC Markets, LLC

**Muscle Flex, Inc. was incorporated in the State of Delaware in 1996. The Fiscal Year End for the corporation is December 31. As of March 31, 2010, the authorized common shares of the corporation are 300,000,000 at \$0.001 par value, and 1,000,000 preferred Series par value \$0.001. with 231,939,129 common shares issued and 1,000,000 preferred series A shares issued. Un-audited Quarterly Financial Statements have been posted via the PinkSheets' OTC Disclosure and News Service, which is available at PinkSheets.com.**

The party responsible for the preparation of the financial statements of MFLI is  
McInery's  
12943 Bloomfield Street  
Studio City, CA 91604

**Mr. Alex is the President and CEO of the company and is familiar with its operations, and utilizes the services of McInery's located at 12943 Bloomfield Street, Studio City, CA 91604 for accounting purposes.**

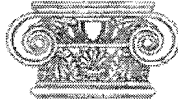
**The party acting as the transfer agent for MFLI is:**  
Madison Stock Transfer 1688 East 16th Street  
Brooklyn, NY 11229

An inquiry to the transfer agent as of June 30, 2009 was the source of confirmation of the MFLI shares.

Further, to injury of management and directors of the corporation, to the best of this firm's knowledge, neither the MFLI or 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 Pink OTC Markets is entitled to rely upon this opinion. Pink OTC

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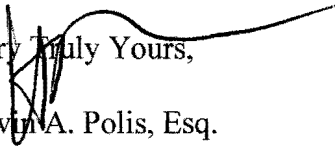
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Markets, however, is granted full and complete permission and rights to publish this document via the PinkSheets' OTC Disclosure and News Service for viewing by the general public and regulators. The public and Pink OTC Markets may rely on the above in determining whether MFLI has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933. However, the information which has been posted via PinkSheets' OTC Disclosure and Pink OTC Markets, LLC 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 PinkSheets Guidelines for Providing Adequate Current Information.

The author of this Opinion of Counsel is licensed in the State of California and resides in that state. Counsel is a United States citizen, is permitted to practice before the Securities and Exchange Commission and has not been prohibited from such practice.

Very Truly Yours,

  
Kevin A. Polis, Esq.