



**JDT LEGAL**

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ATTORNEY AT LAW

AUGUST 15, 2019

Pacific Stock Transfer  
6725 Via Austi Parkway, Suite 300  
Las Vegas, NV 89119

***RE: Legal Opinion – Tier 1 Regulation A Offering for SIRC***

Ladies and Gentlemen:

This firm has been retained to issue this opinion and analysis regarding the deposit and sale of up to 125,000,000 shares of common stock (the "Shares") of Solar Integrated Roofing Corporation, a Nevada corporation (the "Company"). The Shares were issued to investors through various subscription agreements. This legal opinion applies only to those investors identified in the attached Schedule A.

On March 25, 2015, the Securities and Exchange Commission adopted final rules to implement Section 401 of the JOBS Act by expanding Regulation A into two tiers. Relevant to this opinion and analysis, Tier 1 provides for securities offerings of up to \$20 million in a 12-month period.

On January 07, 2019, the Company filed form 1-A to register a Tier 1 Regulation A offering wherein up to 125,000,000 shares of common stock could be offered and sold for up to \$5,000,000 (the "Offer"). The Offer was qualified by the Securities Exchange Commission on July 19, 2019. Because shares issued under a Regulation A offering do not bear a restrictive legend, the shares are deemed unrestricted and freely tradable. The remainder of this opinion analyzes (i) whether the Company was eligible to issue shares under Regulation A; (ii) whether the Offer meets the requirements of a Tier 1 offering; and (iii) whether the Offer has been reviewed and qualified by state securities regulators for compliance with Blue-Sky Laws as required under Regulation A.

**I. COMPANY ELIGIBILITY**

For a company to issue securities under Regulation A, as amended, the company must meet the following requirements:

- Organized under the laws of the United States or Canada, or any State, Province, Territory or possession thereof, or the District of Columbia. *Here, as previously mentioned, the Company is organized under the laws of the State of Nevada.*
- Principal place of business is in the United States or Canada. *The Company's headquarters is located in Poway, California.*

- Not subject to section 13 or 15(d) of the Securities Exchange Act of 1934. *The Company is not subject to sections 13 or 15(d), maintaining an Alternative Reporting status with OTC Markets.*
- Not a development stage company that either (a) has no specific business plan or purpose, or (b) has indicated that its business plan is to merge with an unidentified company or companies. *The Company is not a development stage company and the Company's filings confirm (i) it has a specific business plan and purpose; and (ii) has no intention of merging with unidentified companies.*
- Not an investment company registered or required to be registered under the Investment Company Act of 1940. *The Company is not registered or required to be registered under the Investment Act of 1940.*
- Not issuing fractional undivided interests in oil or gas rights, or a similar interest in other mineral rights; Not issuing asset-backed securities as defined in Item 1101 (c) of Regulation AB. *The Company is issuing common stock.*
- Not, and has not been, subject to any order of the Commission entered pursuant to Section 12(j) of the Exchange Act (15 U.S.C. 78l(j)) within five years before the filing of this offering statement. *Based on its filings, the Company has not been subject to orders pursuant to Section 12(j) of the Exchange Act.*
- Has filed with the Commission all the reports it was required to file, if any, pursuant to Rule 257 during the two years immediately before the filing of the offering statement (or for such shorter period that the issuer was required to file such reports). *The Company has not had to file any reports pursuant to Rule 257. The Company's Exit report, Form 1-Z, is due no later than 30 days after the termination or completion of the Offer..*

Based on the foregoing analysis, the Company is eligible to issue shares under the Offer.

## **II. TIER 1 OFFERINGS**

As previously discussed, Regulation A Tier 1 offerings provide for securities offerings of up to \$20 million in a 12-month period. Of that \$20 million, only \$6 million can come from shares sold by existing shareholders. Pursuant to the Company's Form 1-A, this offer is comprised 125,000,000 shares offered by the Company only; no existing shareholders are offering shares. The estimated total value of the offering is \$5,000,000 with \$0 coming from shares offered by existing shareholders. These figures are well within the scope of a Tier 1 offering. Thus, the Offer is valid.

## **III. BLUE-SKY COMPLIANCE**

Companies that are conducting a Tier 1 Regulation A offering must have their offering materials qualified by state securities regulators in the states in which the company plans to sell its securities. Pursuant to the Company's most recent Form 1-A/A filing, New York and Connecticut are the only states in which shares under the Offer will be offered and sold. On August 09, 2019, the New York Office of Attorney General issued notice acknowledging the Offer had been registered with the State of New York. The Offer is registered with the State of New York and is valid for a period of 12 months, expiring on August 08, 2020. Likewise, on July 17, 2019, the State of Connecticut issued notice acknowledging the Offer had been registered with the State of Connecticut and was recorded under File No. 1112224.

**Conclusion:**

Pursuant to the analysis contained herein, I am of the opinion that the Shares issued by the Company were validly issued under a Regulation A Tier 1 offering, are freely tradeable, and may be sold immediately in a public market or by private transfer. This opinion is valid through the remainder of the 12-month offer period and will expire on July 18, 2020.

I have assumed (a) that all of the documents referenced herein (collectively, the "Documents") have been duly authorized, executed and delivered by the parties thereto, (b) that the Documents constitute legally valid and binding obligations of the parties thereto, enforceable in accordance with their respective terms, and (c) that the status of the Documents as legally valid and binding obligations of the parties is not affected by any (i) breaches of, or defaults under, agreements or instruments, (ii) violations of statutes, rules, regulations or court or governmental orders, or (iii) failures to obtain required consents, approvals or authorizations from, or make required registrations, declarations or filings with, governmental authorities.

The opinion expressed herein is given as of the date hereof and I disclaim any obligation to advise you of any change in any matter set forth herein. This legal opinion may be relied upon by the transfer agents, brokerages, and clearing firms, but only with respect to those investors specifically identified in the attached Schedule A.

Sincerely,

JDT LEGAL, PLLC

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