

# John T. Root, Jr.

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John T. Root, Jr.

January 19, 2016

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

Re: Heritage Action Corp. (SPHED)  
Annual Information and Disclosure Statement  
Periods Ended December 31, 2015 and 2014, respectively, as published  
by OTC Disclosure & News Service

Ladies and Gentlemen,

My office has been engaged by Heritage Action Corp. (the “Company”) to be its special securities counsel. My services include preparing or reviewing disclosure information, interfacing with the Chief Accounting Officer and independent accountants. I have examined such corporate records and other documents and have asked such questions of law as I have considered necessary or appropriate for the purpose of writing this letter. I have relied on publicly available information from the Secretary of State of the State of Wyoming and information obtained from the Company’s officers and directors. I have also reviewed the following documents which have been posted at [www.OTCMarkets.com](http://www.OTCMarkets.com) and which are publicly available through the OTC Disclosure and News Service:

- The Company’s Unaudited Financial Report for the years ended December 31, 2015 and 2014 and as posted January 18, and January 15, 2016 respectively (the Financial Statements posted for December 31, 2015 are incorporated as a part of the Supplemental Information).
- The Company’s Unaudited Financial Reports as posted on January 15, 2016 for the quarterly reports for quarters ended September 30, June 30 and March 31, 2015 respectively, and for quarters ended September 30, June 30 and March 31, 2014, respectively;
- The Company’s Certified Articles of Incorporation, as posted, from March 1, 2009;
- The Company’s By Laws, as posted, from March 1, 2009;
- And such other information that I considered necessary under the specific circumstances

I believe the sources I have relied upon to be reliable. In my examination, I have assumed the genuineness of documents and other information provided by the Company, without independent investigation.

This opinion is expressly based on the facts stated herein, and may not be relied upon in the event that other facts, not presently known to me, come to light. Opinion letters of counsel are not binding upon the OTC Markets or the Courts, and to the extent that persons relying upon this letter may have knowledge of facts or circumstances that are contrary to those upon which this opinion is based, this opinion would not be applicable and will result in a different opinion. The opinions expressed herein are limited to the Federal Law of the United States of America, specifically the Securities Act of 1933, the Rules and Regulations relating thereto, and no opinion is provided regarding any federal or state law not specifically referenced herein. I am a member in good standing of the bar of the State of Arkansas since 1990, am a resident of the United States and am permitted to practice before the Securities and Exchange Commission ("SEC") and have not been prohibited from practice thereunder.

The Company is not a reporting issuer pursuant to the Securities Exchange Act of 1934 (the "Exchange Act") and, therefore, does not file periodic reports with the SEC.

This information, as filed with OTC, constitutes, in my opinion, adequate current public information concerning the Company's securities and is available within the meaning of Rule 144(c)(2) under the Securities Act. The information, as filed, 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 Exchange Act and complies as to form with the OTC Market's Guidelines for Providing Adequate Current Information.

The person responsible for the preparation of the Company's financial statements is Tom Graves. Mr. Graves has been involved with the Company since his joining the Company on May 30, 2014 and is familiar with all aspects of the current operations. Mr. Graves supervised preparation of the Financial Statements, which were compiled by the Company's Accountant, Mr. Sandy Aaird, a member of the Institute of Chartered Accountant of England & Wales.

The Company's transfer agent is Pacific Stock Transfer Company, which is registered with the SEC. The method used to confirm the number of outstanding shares of common stock set forth in the Information Statement was to contact the transfer agent and receive written confirmation as to the number of outstanding shares. The transfer agent is SEC registered as confirmed by checking the SEC's Edgar system.

The undersigned has spoken with management of the Company via tele-conference. The undersigned has reviewed the Supplemental Information Statement, as posted by OTC Disclosure and News Service, January 18, 2016. The undersigned discussed the disclosed information with management of the Company.

To the best of my knowledge, after inquiry of management and the directors of the Company, neither counsel nor any officer, director or 5% or greater holder of the outstanding securities of the Company is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

I have compiled and list below the names of each executive officer, director, general partner and other control person of the Company and promoter, finder, consultant or any other advisor of the Company who assisted, prepared or provided information with respect to the Company's disclosure or who received securities as consideration for services rendered to the Company and the following information related to each: (i) their full name, (ii) their business address, (iii) the number and class of the Company's securities beneficially owned by each of them, (iv) with respect to each of the securities described in the preceding clause whether or not the certificate or other document that evidences the securities contains 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 and (v) a complete description of the consideration received by the Company in connection with each issuance of shares to any of them including, without limitation, the nature of any services performed for or on behalf of the Company. For purpose of this letter, the term "control person" includes (i) any person controlling, under common control with, or controlled by, the Company or (ii) any person who obtained securities of the Company in connection with a negotiation with the Company within the three-year period prior to the date of the opinion. With respect to any of the Company's control persons that is an entity and any parent entity of any control person, this letter provides the information for each control person of such entity or parent entity.

Mr. Tom Graves, Title: President, Secretary, Principal Executive Officer, Chairman of the Board of Directors and as a Director

Number of Shares Owned: 70,000,000 \*

Voting Power: 51.7%

Shares of preferred 0

Shares of common 70,000,000

\*Note regarding shares: 1 for 500 reverse split became effective on January 8, 2016. Mr. Graves' shares are currently 140,000 shares as of that date. However, the percentage voting power remained the same.

Letter to OTC Markets Group, Inc.

January 19, 2016

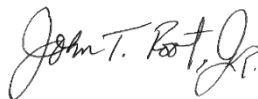
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The business address for all officers and directors is: 17888-67 Court North,  
Loxahatchee Florida 33470

The total outstanding shares of Common Stock, as of January 15, 2016 is 270,695. (As noted above, the Company underwent a 1 for 500 reverse split, which became effective on January 8, 2016)

No person or entity other than OTC Markets is entitled to rely upon this opinion. OTC Markets, however, is granted full and complete permission and rights to publish this document via the OTC Disclosure and News Service for viewing by the general public and regulators. The public and OTC Markets may rely on the above in determining whether Advanced Lighting Solutions, Inc. 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 is concurrently being uploaded and posted via OTC Disclosure and News Service constitutes adequate current public information, and I am assured the same will be publicly available as soon as it is posted via OTC Disclosure and News Service and will be within the meaning of S.E.C. Rule 144(c)(2) of the Securities Act, as soon as posted, the information presented to me, and upon which this opinion is predicated, 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 OTC Markets Guidelines for Providing Adequate Current Information.

Sincerely,

A handwritten signature in cursive script that reads "John T. Root, Jr.".

John T. Root, Jr.