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September 23, 2021

OTC Markets Group Inc.
304 Hudson Street, Second Floor
New York, New York 10013

Re: APT Systems Inc.
Attorney Letter for Disclosure Statements pursuant to Pink Basic Disclosure Guidelines

Ladies and Gentlemen:

This law firm ("**Counsel**") has served as securities counsel to APT Systems Inc. (the "**Issuer**") and has been asked to render this attorney letter ("**Letter**") to OTC Markets Group, Inc. ("**OTC Markets"**) as to the Issuer's compliance with the Disclosure Statement Pursuant to the OTC Pink Basic Disclosure Guidelines. OTC Markets is entitled to rely on the Letter 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 (the "**Securities Act**").

Counsel: (i) is a resident of the United States, (ii) resides in the State of Florida, (iii) is admitted to practice law in the State of Florida, (iv) is permitted to practice before the Securities and Exchange Commission (the "**SEC**") and has not been prohibited from practice thereunder, (v) does not beneficially own any securities of the Issuer, (vi) has not received, and does not have an agreement to receive in the future, shares of the Issuer's securities, in payment for services, and (vii) is not now, nor in the past five years, been: (a) 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; (b) suspended or barred from practicing in any state or jurisdiction, or (c) charged in a civil or criminal case.

Counsel has examined such corporate records and other documents and such questions of law as it considered necessary or appropriate for purposes of rendering this Letter. In connection with the preparation of this Letter, Counsel has reviewed the following specific documents concerning the Issuer and its securities (the "**Information**"), which Information is publicly available through the OTC Disclosure & News Service.

PUBLISH DATE	TITLE	PERIOD END DATE
09/22/2021	**Quarterly Report - APT Systems Inc Quarterly OTC Disclosure July 31, 2021**	07/31/2021
09/21/2021	**Quarterly Report - APT Systems Inc Quarterly OTC Disclosure April 30, 2021**	04/30/2021
09/17/2021	**Annual Report - APT Systems Inc Annual OTC Disclosure January 31, 2021**	01/31/2021
08/26/2021	**Annual Report - APT Systems Inc Annual Report Year Ending January 31, 2021**	01/31/2021
08/20/2021	**Annual Report - APT Systems Inc Annual Report Year Ending January 31, 2020**	01/31/2020
08/06/2021	**Annual Report - APT System Inc Annual Report Year Ending January 31, 2019**	01/31/2019

The Information: (i) constitutes "adequate current public information" concerning the Issuer and the shares of common stock of the Issuer (the "**Securities**") and is "available" within the meaning of Rule 144(c)(2) under the Securities Act; (ii) includes all of the information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for the Securities under Rule 15c2-11 of the Securities Exchange Act of 1934 (the "**Exchange Act**"), (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 through the OTC Disclosure & News Service.

The person responsible for the preparation of the Issuer's financial statements is Matt Lourie at Fresh Notion Financial Services, who is its founder and CEO. Mr. Lourie has more than 15 years of professional accounting and auditing experience. Mr. Lourie is a Certified Public Accountant Licensed in Texas. The financial statements are not audited.

The Issuer's transfer agent is Pacific Stock Transfer Co., with its address at 6725 Via Austi Parkway, Suite 300, Las Vegas, NV 89119. Its telephone number is 1-702-361-3033. The transfer agent is registered with the SEC. The method used by us to confirm the number of outstanding shares was a review of the Issuer's public filings.

Counsel has: (i) met, via email and phone, with management and all of the directors of the Issuer, namely, (a) Glenda Dowie (President, CEO and Director), (b) Carl Hussey (Treasurer, CFO and Director) and (c) Joseph Gagnon (Secretary, CTO and Director) (ii) reviewed the Information published by the Issuer through the OTC Disclosure & News Service and (iii) addressed the Information with management and a majority of directors of the Issuer and has received written certification from each of them that they have reviewed the Information and certify that the Information does not contain any untrue statement of material fact or omit to state a material fact that would make the Information not misleading and agree with its contents.

As to matters of fact, Counsel has relied on information obtained from public officials, officers of the Issuer and other sources. Counsel has no reason to believe that such information or sources are not reliable.

To the best knowledge of Counsel, after inquiry of management and the directors of the Issuer, neither the Issuer nor any 5% shareholder of the Issuer nor Counsel is currently under investigation by any federal or state regulatory authority for any violations of federal or state securities laws.

In Counsel's opinion based on the Issuer's OTC filings and after inquiry of management and the directors of the Issuer, the Issuer is not currently a "shell company" as defined in Rule 405 of the Securities Act and section 12b-2 of the Exchange Act and has never in the past been a "shell company".

We are opining herein as to the United States federal securities laws, and we express no opinion with respect to the applicability thereto, or the effect thereon, of the laws of any other jurisdiction or as to any matters of municipal law or the laws of any local agencies within any state. In addition, the opinions expressed in this Letter are given as of the date of this Letter and Counsel disclaims any obligation to advise OTC Markets of any change in any matter set forth herein.

No person other than OTC Markets is entitled to rely on this Letter in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act. However, in connection therewith, OTC Markets is granted full and complete permission to publish the Letter through the OTC Disclosure & News Service for public viewing.

Sincerely,
Anthony L.G., PLLC
/s/ Laura Anthony
Laura Anthony, For the Firm