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6 April 2018

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

Re: Comepay, Inc. (f/k/a Great Rock Development Corporation) information on OTC Disclosure and News Service

Dear Sir or Madame:

I have been retained by Comepay, Inc., a Florida corporation (the “Company”) for the limited purpose of rendering an opinion as to whether there is adequate current information available on the OTC Disclosure and News Service regarding the issuer and related matters. As such, OTC Markets Group is entitled to rely on such 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.

In connection with this opinion I have examined the corporate organizational documents of the Company, including, but not limited to, the following:

1. The Company’s Certification of Incorporation;
2. Articles of Incorporation;
3. Bylaws;
4. The Company’s 15c2-11 filed on January 3, 2011, with FINRA, and published on Pink Sheets;
5. Officer’s Certificate and Corporate History addressed to FINRA and dated January 17, 2012;
6. The Company’s Disclosure Information and Officer’s Certificate dated December 1, 2017;
7. The Company’s 2017 Quarterly Financial Report for the period ending September 30, 2017, and filed December 3, 2017;
8. The Company’s 2017 Quarterly Financial Report for the period ending June 30, 2017, and filed December 3, 2017;
9. The Company’s 2017 Quarterly Disclosure Report, for the period ending March 31, 2017, and filed May 16, 2017;
10. The Company’s Annual Disclosure Statement, along with the Company’s Annual Financial Report, including Unaudited Financial Statements, for the period ending December 31, 2017, and filed on April 4, 2018;

OTC Markets Group, Inc.

Re: Comepay, Inc.

6 April 2018

Page 2 of 5

11. The Company's shareholder list prepared by Heritage Transfer Agency Inc., 80 Richmond Street West, #501, Toronto, Ontario M5H 2A4 Canada; and
12. The Guidelines for Providing Adequate Current Information as published by Pink OTC Markets, Inc.

The Company's unaudited annual financial statements, for the fiscal years ending December 30, 2017 and 2016, were prepared in-house by management. The financial statements are prepared in conformity with accounting principles generally accepted in the United States. In all material respect, the financial statements filed with the OTC Market Groups, fairly present the financial position and results of operations of the Company, as well as cash flows, for the period presented.

The Company's transfer agent is Heritage Transfer Agency Inc., an SEC registered transfer agent, and located at 1320-4 King Street West, Toronto, Ontario M5H 1B6 Canada. The method used to obtain the number of outstanding shares as set forth in the Annual Report for the period ending December 31, 2017, was obtained via confirmation from the transfer agent and the result of the following transactions (which share and per share data does not include the impact of a further reverse split on the basis of 100 for 1 concluded in March 2018): (1) the Company underwent a 50:1 reverse split of its common stock on January 9, 2011, reducing its number of outstanding shares from 202,509,180 to 4,052,259; (2) on November 16, 2012, 75,000,000 restricted common shares were issued for which the Company received consideration; (3) 26,000,000 common shares were issued on November 16, 2012, pursuant to a conversion of a note; (4) on June 4, 2013, 11,000,000 common shares were issued in partial settlement to the January 5, 2012 10% Convertible Promissory Note of \$19,700; (5) on April 15, 2015, 7,500,000 restricted shares of the Company's common stock were purchased at 0.000825 per share for total proceeds of \$6,187.50; the purchase price was discounted to the market price by 25% as consideration of the risks associated with the purchase of restricted shares that cannot be sold for a period of at least 1 year (6) On May 5 2015, 15,898,000 restricted shares of the Company's common stock were purchased at .001 per share for total proceeds of \$15,898.00. The purchase price was discounted to the market price by 20% as consideration of the risks associated with the purchase of restricted shares that cannot be sold for a period of at least 1 year; (7) on May 5, 2015 23,000,000 restricted shares of the Company's common stock were issued to settle wages accrued to management; conversion was at market .0013; (8) on May 12, 2015 The Company issued 120,000,000 restricted shares of the Company's common stock to Aim International Associates Group, Roof Line, Ltd, and Derry Partners Ltd (40,000,000 each) pursuant to an international Business Development agreement entered into on the same day; (9) On September 7, 2015, the Company divested its interest in one of its operating subsidiaries, Forest Bio-Products Inc. Pursuant to that transaction, the following shares were cancelled back to treasury; 40,000,000 held by Aim International Associates Ltd., and 40,000,000 owned by Derry Partners Ltd. Subsequent to the divestiture of Forest Bio-Products Inc., all but approximately \$14,000 of the Company's debt was eliminated; (10) on September 22, 2015 The Company cancelled/rescinded 75,000,000 common shares that were previously held by NSU Resources Inc.; on October 10, 2017, 400,000 shares previously issued to Roof Line were cancelled and returned to treasury; and (11) On March 1, 2016, the Company entered into an agreement with its

OTC Markets Group, Inc.

Re: Comepay, Inc.

6 April 2018

Page 3 of 5

research and development team wherein 27,000,000 restricted common shares were issued to two individuals (these shares were not physically issued until October of 2017) as part of a Research & Development co-operation. The issuance retired outstanding R&D expenses.

On September 15, 2017 the Company's sole officer and a member of the board of directors, Mr. John S. Wilkes, resigned all positions. Concurrently the Company's other director, Ms. Maria Gafter also resigned her position. Effective October 10, 2017 each of Mr. Wilkes and Ms. Gafter agreed to waive all accrued and unpaid compensation up to the date of their respective resignations.

Also effective September 15, 2017, Mr. Ilya Kaplan was appointed to the Company's board of directors as sole officer and director.

Upon the appointment of Mr. Kaplan to the board of directors the Company also completed a change in control whereby Mr. Kaplan became the controlling shareholder having acquired 73,398,000 shares of common stock from various selling shareholders, including Mr. Wilkes and Ms. Gafter. Effective upon closing of the transactions, Mr. Kaplan held 64.1% of the total issued and outstanding common stock. Upon the completion of the aforementioned change in management and control the Company moved to acquire an operating business in the payment processing sector.

On January 23, 2018, the board of directors of the Company and its controlling shareholder, approved a name change to "Comepay, Inc.", a symbol change to CMPY and a reverse split on the basis of one new share for every 100 issued and outstanding shares. The name change and reverse split became effective March 1, 2018. The authorized capital remained 750,000,000 common shares at par value \$0.001 per share following the split.

On March 1, 2018, in anticipation of the completion of a Share Exchange Agreement of a targeted acquisition in the payment processing sector, the Company expanded its Board of Directors, and concurrently appointed new officers. Mr. Ilya Kaplan, the Company's sole officer and director resigned from all positions, and the following individuals were appointed to fill the vacancies as noted:

Mr. Dmitry Tsatskhin – Chief Executive Officer and Director

Mr. Felix Naff - President and Director

Mr. Dmitry Solomovich – Secretary and Treasurer

Mr. Rasat Ibadov – Chief Operating Officer and Director

On March 7, 2018 the Company concluded a Share Exchange agreement whereunder we issued 63,000,000 shares of post-split common stock to acquire ownership of four (4) operating subsidiaries in Rostov and Moscow, Russia. The transaction resulted in a change in control and a change in business.

OTC Markets Group, Inc.

Re: Comepay, Inc.

6 April 2018

Page 4 of 5

Effective March 7, 2018, the Company closed the aforementioned Share Exchange Agreement with Comepay Group Corp., a company incorporated in the Republic of Panama, and Roza Dizhechko, an individual, whereby the Company acquired a 100% interest in four (4) operating entities (referred to collectively as “Comepay”) in a two-stage process, for total consideration of 63,000,000 (post effective split) restricted shares of the Company’s common stock, inclusive of 3,000,000 shares issued as a finders fee in connection with the transaction.

The Comepay group of companies including Comepay, RP Systems, M-NN LLC and Chek-online have been operating for over 11 years providing internet acquiring services and support, facilitating instant payments and internet based payment transactions via kiosks, mobile interfaces and web-based applications such as electronic wallets. The Company also leases and sells cash registers and Point of Sale (POS) systems, including its recently developed proprietary multifunctional smart POS fiscal cash register system. Combining proprietary software and equipment, Comepay processes over 10 million customer payments per month and presently has more than 22,000 kiosks across Russia. The companies are currently focusing their planned business expansion on the smart POS fiscal cash register system called “Cassatka” in order to help businesses comply with newly released Russian taxation legislation, 54-FZ which requires 1.2 million businesses in fiscal 2018, and a further 1.4 million businesses in fiscal 2019 to install new, federally compliant on-line cash registers. The Cassatka, Comepay’s multifunctional smart POS online fiscal cash register, can process payments and meet fiscal data storage requirements for participating businesses. It is a convenient and cost competitive solution for businesses to meet the new federal taxation requirements in Russia, and is currently being manufactured for distribution prior to June 2018. As the companies expand their business model, the Company expects to offer blockchain acquiring services and also to accept payments in multiple crypto currencies on the Cassatka. The Comepay group of companies presently earn revenue from a variety of channels including fee-based commissions on payment processing for both cash and debit card payments, software licensing, kiosk placement fees and other rental fees for cash registers and associated equipment. With gross revenues of approximately US\$22million (\$1.234Bn Rubles in fiscal 2017, the Comepay companies are looking to expand rapidly in fiscal 2018, and beyond as they introduce and market the Cassatka along with a suite of enhanced user features. Websites for each of the companies are as follows: [www.comepaygroup.com](http://www.comepaygroup.com); [www.comepay.ru](http://www.comepay.ru); [www.kassatka.me](http://www.kassatka.me); [www.chekonline.ru](http://www.chekonline.ru); and [www.starrys.ru](http://www.starrys.ru).

There are currently 64,144,741 Great Rock Development Corporation common shares issued and outstanding.

In connection with the opinion expressed herein, I have made such examination of law, as I considered appropriate for such purposes, and have relied entirely upon documents and certificates delivered to me and which I deemed appropriate for purposes of rendering this opinion. In examining the documents, I have assumed the genuineness of signatures, 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. During the course of my review, nothing led me to question the authenticity of any of the documents or facts contained herein. To that end, I am of the opinion that:

OTC Markets Group, Inc.

Re: Comepay, Inc.

6 April 2018

Page 5 of 5

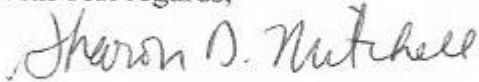
1. The current information posted by the Company constitutes adequate current public information and is publicly available as those terms are defined within the meaning of Rule 144(c)(2) under the Securities Act; the information includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the Securities pursuant to Rule 15c2-11 under the Securities Exchange Act of 1934 as amended;
2. The aforementioned information as posted through the OTC Disclosure and News Service complies as to form and content with the OTC Markets Group, Inc. Guidelines for Providing Adequate Current Information as published by the OTC Market Groups, Inc.; and
3. To the best of my knowledge, neither counsel, nor the members of management, the record owner of the Company, or any holder of 5% or more of the Company's securities are currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

The opinions and conclusions expressed herein are based upon the facts that have been provided to me by the Company and are based on the accuracy of the facts and representations of the Company. In reaching my conclusions, I have personally met management and the majority of directors of Great Rock Development Corporation and have exchanged numerous emails and telephone conversations with corporate management. I have assumed the genuineness and authenticity of all documents provided to me; to the best of my knowledge I believe all sources to be reliable.

I am a resident of the United States and am licensed and authorized to practice law in the State of Michigan. I have not been prohibited from practicing before the Securities and Exchange Commission.

This opinion is rendered in conjunction with the Company's current disclosure documents and may be posted on the OTC Disclosure and News Service, for viewing by the public and regulators; however, only OTC Markets Group is entitled to rely on this opinion.

With best regards,



Sharon D. Mitchell