Securities Counselors, Inc.
The Securities Professionals
for Private and Public Issuers, Shareholders and Funding Sources

July 16, 2015

VIA TELECOPIER TO FOR FILING ON OTC MARKETS/PINK

OTC Markets Group, Inc.
304 Hudson Street -- 2nd Floor
New York, New York 10013

Re: PhyHealth Corporation; Attorney Letter with Respect to Adequate Current Information; Quarterly Disclosure Statement for the Annual Periods Ended December 31, 2013 and December 31, 2014 and the quarterly periods ended March 31, 2015 and June 30, 2015

Gentlemen:

This letter is written on behalf of PhyHealth Corporation (the "Issuer"). OTC Markets Group, Inc. ("OTC Markets") is entitled to rely on such 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 with regard to Issuer's common stock (the "Securities"). This law firm (hereafter "Firm") is a professional corporation, incorporated in the state of Illinois and the undersigned counsel (hereafter "Counsel") is a U.S. resident and have been retained by the Issuer for the purpose of rendering this letter and related matters. We serve as corporate and securities counsel to the Issuer. This Firm has no relationship with the Issuer other than as attorney-client and, other than its members, has no existing or prior relationship with any prior counsel of Issuer.

Without relying on the work of other counsel, we have examined such corporate records and other documents and such questions of law as considered necessary or appropriate for purposes of rendering the letter and have relied on information obtained from public officials, officers of the Issuer and other sources believed to be reliable. In connection with rendering this opinion, we have investigated such matters and examined such documents as deemed necessary. In examining the documents, we have assumed the genuineness of signatures (both manual and conformed), the authenticity of documents submitted as originals, the conformity with originals of all documents furnished as copies and the correctness of facts set forth in such documents.

Counsel is authorized to practice law in the state of Illinois and is permitted to practice before the Securities and Exchange Commission (the "SEC") and has not been prohibited from practice before such agency. In connection with the preparation of this letter, we have reviewed the following documents in connection with the preparation of the letter (the "Information"), the dates that such documents were posted on OTC Disclosure and News Service ("OTC News Service" and formerly "Pink Sheets News Service") reflected in parentheses:

~ Issuer was originally incorporated in Delaware on January 18, 2008. Following a July 2015 change of officers and directors, the Issuer has undertaken to provide the most up-to-date information and has submitted the following documents to enable placement on OTC News Service (formerly Pink Sheets News Service) as current information through full corporate public disclosure, including its most recent Annual and Quarterly Reports. This Information 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 and complies as to form with the OTC Markets Guidelines for Providing Adequate Current Information. This

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Information has been made available and verified by the appropriate officers and has been made available through the OTC Markets disclosure platform and includes not less than the following:

~ We review the following information and documents in relation to the Issuer:

- All material contracts associated with Issuer
- Prior SEC filings
- Corporate Bylaws
- Corporate Articles of Incorporation and Amendments
- Annual Financial Statements and Annual Disclosure Statement for December 31, 2013 posted July 16, 2015
- Annual Financial Statements and Annual Disclosure Statement for December 31, 2014 posted July 16, 2015
- First Quarter 2015 Financial Statements and First Quarter 2015 Annual Disclosure Statement posted July 16, 2015
- Second Quarter 2015 Financial Statements and Second Quarter 2015 Annual Disclosure Statement posted July 16, 2015 and Amended Second Quarter 2015 Financial Statements and Second Quarter 2015 Annual Disclosure Statement posted July 16, 2015

The Information, in our opinion, having so reviewed the above enumerated documents, (i) constitutes "adequate current public information" concerning the Securities and the Issuer and "is available" within the meaning of Rule 144(c)(2) under the Securities Act, including its dissemination on OTC Markets' disclosure platform; (ii) includes all of the substantive information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934 (the "Exchange Act"); (iii) complies as to form with the OTC Markets Guidelines for Providing Adequate Current Information (current version dated January 11, 2012) which are located on the Internet at www.otcmarkets.com; and (iv) has been posted on the OTC Markets News Service.

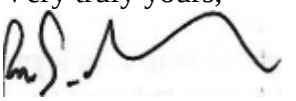
~ Please be advised that:

- Christopher Tarquinio, President and sole director of the Issuer (at the same address as the Issuer) is responsible for the preparation of the financial statements contained in the quarterly report. While not a certified public accountant, with a bachelor's degree in Business Administration (minoring in Finance), Mr. Tarquinio has had considerable on-job training since 1999, having been responsible for collection and oversight of financial data for various companies for more than 15 years, serving in a financial capacity, including as a financial consultant.
- Mr. Tarquinio has confirmed that, while un-audited, all information for these periods (2013, 2014 and the first two quarters of 2015) were provided, to the best of his ability, in accordance with GAAP standards, fairly representing in his view the financial position of the Company.
- The Issuer's transfer agent is Island Stock Transfer, 100 2nd Avenue, South, Suite 705S, St. Petersburg, FL 33701 (the "Transfer Agent"), registered with the SEC. This Firm has confirmed by letter from the Transfer Agent the number of outstanding shares as of July 9, 2015, as set forth in the Information and corporate records of the Issuer as well as further confirmed with the Transfer Agent.
- For the period covered by this report, this Firm has (i) personally met with management and the sole member of the Board of Directors of the Issuer as of the date of this Information, (ii) reviewed the Information, as amended, published by the Issuer on the OTC Disclosure and News Service and (iii) discussed the Information with management and the director of the Issuer.
- To the best of our knowledge, after inquiry of management and the directors of the Issuer, neither the issuer nor any holder of 5% of the Issuer's Securities, is currently under

investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

No person other than OTC Markets is entitled to rely on this letter but grants OTC Markets full and complete permission and rights to publish the letter in its OTC Markets Disclosure and News Service for viewing by the public and regulators. We express no opinion as to the applicability to or compliance with any state securities or "blue-sky" laws. In addition, this letter is given as of the date set forth above and is restricted to the stated facts and circumstances presented to us and described herein, and that any other or different facts and circumstances might require a different letter, and we assume no, and hereby disclaim any, obligation to update or supplement this letter to reflect any facts or circumstances that may hereafter come to our attention or any changes in laws that may hereafter occur or which occurred prior to the date hereof, the occurrence of which we had no knowledge.

Very truly yours,



Randall S. Goulding, Esq.

ACKNOWLEDGMENT:

The undersigned, being authorized to make the following representations as contained herein on behalf of the Company, hereby confirms that the above representations in this Attorney Current Information Letter are accurate, complete and conform to the requirement that the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933, and further confirms that the undersigned is not aware of any reason why the Current Information Letter should not be submitted to OTC Markets, and has no reason to believe that any of the representations set forth herein are inaccurate, incomplete, inadequate or misleading.



Christopher Tarquinio, President and CEO