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July 21, 2015

OTC Markets
304 Hudson Street, 3d Floor
New York, NY 10013

Re: IMD Companies, Inc.

Dear Sir or Madam:

I have been asked by IMD Companies, Inc. (ICBU:OTC) (the "Issuer") to provide OTC Markets a letter with respect to the information publicly disclosed by the Issuer and published in the OTC Markets News Service. Prescribed periodic disclosure statements have been submitted to OTC Markets. I understand that this letter will be posted by the Issuer, and will be published, accompanying the Issuer's disclosure, in the OTC Markets News Service. 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.

I am a U.S. resident and have been retained by the Issuer for the purpose of rendering this letter and related matters. I am serving as a regular disclosure counsel for the Issuer, and have been retained also for the purpose of reviewing the current information supplied by the issuer. I have examined such corporate records and other documents and such questions of law, as I have considered necessary or appropriate for purposes of rendering this letter.

I am licensed to practice law in California and the District of Columbia, and practiced ten years for the U.S. Securities and Exchange Commission ("SEC"). I am allowed to practice before the SEC, and have never been prohibited from practicing before them. This letter applies to the United States of America and all jurisdictions therein. As to matters of fact, I have relied on information obtained from public officials, officers of the Issuer and other sources, and all such sources are believed to be reliable.

On July 20, 2015, I reviewed the documents provided to OTC Markets by the Issuer in connection with the year ended December 31, 2014, and the three months ended March 31, 2015. Specifically, I reviewed the Consolidated Balance Sheet at March 31, 2015, and the Interim Information and Disclosure Statement for the period ending March 31, 2015. These documents were filed in connection with their ongoing reporting obligations with the OTC Markets News Service. This letter is submitted in connection with the performance of that obligation.

The Information referred to herein (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, (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, (iii) complies as to substance with the OTC Markets Guidelines for Providing Adequate Current Information, which are located on the Internet at www.pinksheets.com, and (iv) will be posted in the OTC Markets News Service. The person responsible for preparing the financial statements contained in the disclosure by the issuer is Al Golusin, who is qualified to prepare such financial statements by virtue of professional experience and education. The financial statements have not been audited.

The Issuer's transfer agent is Olde Monmouth Stock Transfer (the "Agent"). The Agent is registered with the SEC. The Agent telephonically confirmed today the number of issued and outstanding shares of the issuer – 578,076,572. I also have (i) personally met with management and the director of the Issuer, (ii) reviewed the Information, as amended, published by the Issuer on the OTC Markets News Service and (iii) discussed the Information with the director of the Issuer. To the best of my knowledge, after inquiry of management and the directors of the Issuer, neither the issuer of the Securities, any 5% holder, or any counsel 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; however, OTC Markets has permission to publish the letter in the OTC Markets News Service for viewing by the public and regulators. As of this date, there have been no promotional activities regarding the Securities covered hereby.

Sincerely,

William B. Haseltine,
Attorney at Law