Writer's Email: cmcdowell@pooleshaffery.com

April 9, 2018

OTC Markets Group Inc.
Attention: Issuer Services
304 Hudson Street, Second Floor
New York, NY 10013

Re: Asia Broadband, Inc. ("AABB") Annual Disclosure Statement

Ladies and Gentlemen:

We have been asked to provide you with a letter with respect to the Annual Disclosure Statements publicly disclosed by the Issuer and published in the OTC Disclosure and News Service on April 1, 2018. This letter is solely for the information of OTC Markets Group, Inc. which is entitled to rely on this letter in determining if Asia Broadband, Inc. (the "Issuer") has provided adequate public disclosure of information within the meaning of Rule 144(c)(2) promulgated under the Securities Act of 1933, as amended (the "Securities Act").

The undersigned is a resident of the United States and has been retained by the Issuer for the purposes of rendering this letter and related matters. We have been retained as special counsel to review this disclosure for the Issuer. This letter is based upon our knowledge of the law and the facts of the date hereof.

The undersigned is authorized to practice law in the United States, the State of California, and the Middle District of California and is in good standing in those jurisdictions. The undersigned is also licensed and in good standing to practice law in the State of Colorado but presently on inactive status there. The undersigned is permitted to practice before the Securities and Exchange Commission and has not been prohibited from practice thereunder. The undersigned has never been barred from practice in any of the foregoing jurisdictions.

In our capacity as counsel, we have examined originals or copies, certified or otherwise, identified to our satisfaction as being true copies, of the Certificate of Incorporation, as amended, of the Issuer, and such corporate records of the Issuer, certificates of public officials and of officers of the Issuer and others (all of whom were believed to be reliable), and other documents as we have deemed necessary for the purposes of this letter. For the purpose of this letter, we have assumed (1) the genuineness of all signatures and the authenticity and completeness of all corporate records, certificates of officers, certificates of public officials, and other documents and instruments submitted to us as originals; (2) the conformity of authentic originals of all corporate records, certificates of officers, certificates of public officials, and other documents and instruments submitted to us as certified, conformed, photo static or facsimile copies thereof; and (3) the accuracy and adequacy of disclosures made to me by the Issuer's management and its Board of Directors including, without limitation, the financial information contained in the Information. We have no reason to believe that such records, certificates and other documents are not accurate, authentic or reliable and we make no assurances as to the accuracy and adequacy of such documents.

In connection with this letter, we have reviewed the following Asia Broadband, Inc. ("ASB") filings (the "Information") posted on the OTC Disclosure and News Service:

ASB's Annual Report for the Year ended 12/31/13 and exhibits thereto as posted through the OTC Disclosure and News Service on May 7, 2014;

ASB's Quarterly Report for the quarter ended March 31, 2014 and exhibits thereto posted through the OTC Disclosure and News Service on May 12, 2014;

ASB's Supplemental Information – Consent to Amend Bylaws and exhibits thereto posted through the OTC Disclosure and News Service on May 13, 2014;

ASB's Articles of Incorporation, Amendments to the Articles of Incorporation and exhibits thereto posted through the OTC Disclosure and News Service on May 13, 2014;

ASB's Attorney Letter with Respect to Current Information and exhibits thereto posted through the OTC Disclosure and News Service on May 13, 2014;

ASB's Attorney Letter with Respect to Current Information and exhibits thereto posted through the OTC Disclosure and News Service on May 13, 2014;

ASB's Notification of Late Filing and exhibits thereto posted through the OTC Disclosure and News Service on August 19, 2014;

ASB's Quarterly Report for the quarter ended June 30, 2014 and exhibits thereto posted through the OTC Disclosure and News Service on August 19, 2014;

ASB's Quarterly Report for the quarter ended September 30, 2014 and exhibits thereto posted through the OTC Disclosure and News Service on November 14, 2014;

ASB's Annual Report for the year ended December 31, 2014 and exhibits thereto as posted through the OTC Disclosure and News Service on March 26, 2015;

ASB's Attorney Letter with Respect to Current Information and exhibits thereto posted through the OTC Disclosure and News Service on May 1, 2015;

ASB's Quarterly Report for the quarter ended March 31, 2015 and exhibits thereto posted through the OTC Disclosure and News Service on June 15, 2015;

ASB's Quarterly Report for the quarter ended June 30, 2015 and exhibits thereto posted through the OTC Disclosure and News Service on August 11, 2015;

ASB's Quarterly Report for the quarter ended September 30, 2015 and exhibits thereto posted through the OTC Disclosure and News Service on November 13, 2015;

ASB's Notification of Late Filing and exhibits thereto posted through the OTC Disclosure and News Service on March 31, 2016;

ASB's Annual Disclosure for the year ended December 31, 2015 and exhibits thereto as posted through the OTC Disclosure and News Service on May 17, 2016;

ASB's Annual Disclosure for the year ended December 31, 2015 and exhibits thereto as posted through the OTC Disclosure and News Service on May 23, 2016;

ASB's Annual Disclosure for the year ended December 31, 2015 and exhibits thereto as posted through the OTC Disclosure and News Service on March 24, 2018;

ASB's Annual Disclosure for the year ended December 31, 2016 and exhibits thereto as posted through the OTC Disclosure and News Service on April 1, 2018; and

ASB's Annual Disclosure for the year ended December 31, 2017 and exhibits thereto as posted through the OTC Disclosure and News Service on April 1, 2018; and

The above-referenced reports have accompanying notes which are integral to such statements and are to be considered by any interested parties.

In issuing this letter, we represent as follows:

1. The foregoing and any following additional information (i) constitutes "adequate current public information" concerning ASB 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 ASB to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934, as amended (the "Exchange Act"); (iii) complies as to form with the OTC Markets Group's OTC Pink Disclosure Guidelines, which are located on the Internet at www.otcmarkets.com; and (iv) has been posted through the OTC Disclosure and News Service.

2. The financial statements of ASB contained in the Information were not audited and were prepared by James Gilbert, sole officer and director of the Company or under his direction. Mr. Gilbert has an accounting background.

3. The Issuer's transfer agent (the "Transfer Agent") is Signature Stock Transfer, Inc., 2632 Coachlight Court, Plano, TX 75093, 972-612-4120. The transfer agent is registered with the Securities and Exchange Commission. The method used by counsel to confirm the number of outstanding shares was via telephone call to the Transfer Agent.

4. That I have (i) met with the management of ASB and its directors, (ii) reviewed the Information published by ASB through the OTC Disclosure and News Service and (iii) discussed the information with management and its director.

5. To the best of our knowledge, and after reasonable inquiry of the Issuer's management and directors, there is no officer, director, 5% holder or counsel currently under investigation by any federal or state regulatory agency for any violation of federal or state securities laws.

This letter is limited to the date hereof and we do not in any event undertake to advise you of any facts or circumstances occurring or coming to our attention subsequent to the date hereof.

This letter may be relied upon only by OTC Markets Group, Inc. and may not be relied upon by any other person or entity without my prior written consent; however, I hereby grant OTC Markets Group, Inc. full and complete permission and rights to publish the letter through the OTC Disclosure and News Service for viewing by the public and regulators.

This opinion is solely for the information of the addressee hereof and the other parties specifically identified in the first paragraph hereof and is not to be quoted in whole or in part or otherwise referred to, not is it to be filed with any governmental agency or other person without our prior written consent. Other than the addressee hereof and such other parties, no one is entitled to rely upon this letter.

Sincerely,

Claudia McDowell

Claudia J. McDowell

CJM/ahh
Cc: Asia Broadband, Inc.