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June 23, 2018

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

Re: SigmaBroadband Co.
Trading symbol: SGRB

Ladies and Gentlemen:

We have been retained as special securities counsel to SigmaBroadband Co., a Georgia corporation, which has its executive offices at 2690 Cobb Parkway, Suite A5-284, Smyrna Georgia (the "Issuer"), to provide this opinion with respect to the Issuer's Annual Disclosure – Revised, dated June 20, 2018, (the "2017 Annual Disclosure"), publicly disclosed by the Issuer and published through the OTC Disclosure and News Service (the "Service") on June 20, 2018, and the information that appears on the Service on the Issuer's "Filings" page (collectively, the "Information). The Issuer's common stock (the "Shares") is expected to be quoted on the OTCPink tier maintained by OTC Markets Group Inc ("OMG"). OMG may rely on this letter in determining whether the Issuer has made adequate current public information publicly available within the meaning of Rule 144(c)(2) promulgated by the United States Securities and Exchange Commission (the "SEC") under the Securities Act of 1933 ("Securities Act"). It should be noted that Rule 144(c)(2): (i) does not define or provide a standard for the public availability of information (as used herein, that term refers to any information which is available to the public from any source) and (ii) does not require publication of information on or through the Service. This opinion is limited to the Information.

We are resident in the United States of America. We have not provided legal services to the Issuer otherwise in connection with the rendering of this opinion, but we may from time to time hereafter provide legal services to the Issuer in the areas of corporate, business transactions and securities law. We do not have and have never had any other relationship with or to the Issuer. We are licensed to practice law in the States of New York and Michigan. The subject matter of this letter covers the federal securities law of the United States of America and we express no opinion with respect to any other law. We have not relied on the work of any other attorney in rendering the opinions set forth below. We are permitted to practice before the SEC and have not been prohibited from such practice.

We have reviewed and relied upon the following, to the extent that we deem relevant to the opinions expressed herein:

(i) The following publicly available documents:

(a) Copies of the articles of incorporation the Issuer and all amendments thereto and restatements thereof;

(b) the bylaws of the Issuer, as amended; and

(c) the Information;

(ii) A stockholder list prepared by the Issuer's transfer agent on June 19, 2018, which is not publicly available, stating that the number of issued and outstanding shares of the Issuer's common stock on that date was 5,024,724,000 (the "Stockholder List").

We have also reviewed and relied upon such other documents and certificates of the Issuer and of public officials as we have deemed necessary and relevant to the subject matter of this letter and have made such examination of law as we have deemed necessary in order to express the opinions rendered by this letter. We have assumed the due and proper election or appointment of all persons signing and purporting to sign the documents in their respective capacities, as stated therein, the genuineness of all signatures, the conformity to authentic original documents of the copies of all such documents submitted to us as certified, true, conformed and photocopied, including the quoted, extracted, excerpted and reprocessed text of such documents. As to matters of fact, we have relied on information obtained from public officials, officers of the Issuer and other sources that we believe to be reliable.

We have also reviewed and are familiar with said Rule 144 and Rule 15c2-11 under the Securities Exchange Act of 1934 (the "Exchange Act"). It should be noted that the only information required by Rule 144(c)(2) that is required to be publicly available is limited to the information identified in paragraphs (a)(5)(i) to (xiv) and (a)(5)(xvi) of Rule 15c2-11. The required information is less extensive than the information identified in OTC Pink Basic Disclosure Guidelines v1.1, dated April 25, 2013 (the "Guidelines"). It should be noted that the OTC Markets' "Alternative Reporting Standard" is a voluntary, privately operated system unrelated to and less comprehensive than the reporting requirements set forth in Sections 13 and 15(d) of the Exchange Act and the rules promulgated thereunder.

Based upon the foregoing, we are of the opinion that the Information (i) constitutes "adequate current public information" concerning the Shares and the Issuer and "is available" within our understanding of the meaning of Rule 144(c)(2), (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 form with the Guidelines and (iv) has been published through the Service.

We have been advised by the Issuer that Oleg Gorbaty, CPA, of the accounting firm Capital City Tax & Accounting Services, LLP, the address of which is14303 Woods Walk Lane, Midlothian, VA 23112, was responsible for the preparation of the Issuer's unaudited financial statements posted on the Service as part of the 2017 Annual Disclosure. That firm has informed me that Mr. Gorbaty has more than 9 years of experience in accountancy and has had considerable experience in corporate financial reporting.

The Company's transfer agent is Pacific Stock Transfer Company, the address of which is 6725 Via Austi Pkwy, Suite 300, Las Vegas, NV 89119. The transfer agent is registered with the SEC.

Through conference telephone we have (i) personally met with management and all of the directors of the Issuer, (ii) reviewed the Information published by the Issuer through the Service and (iii) discussed the Information with management and all of the directors of the Issuer. In confirming the number of outstanding shares of the Issuer, we have relied upon the Stockholder List.

To the best of our knowledge, after inquiry of management and a majority of the directors of the Issuer, neither of the Issuer or any 5% holder of its securities is, nor are we, currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

The Issuer has informed me that it and its securities have not been the subject of promotional activities. I have also made specific inquiry of Jeffery A. Brown, who is the holder of more than 10% of the Issuer's common stock and has voting control of the Issuer, and based upon such inquiry, he has made no sales of the Issuer's securities within the 12-month period prior to the date hereof.

No person other than OMG is entitled to rely on this letter. Notwithstanding this limitation on reliance, we hereby grant OMG full and complete permission and right to publish this letter through the Service for viewing by the public and regulatory agencies; provided, that such permission shall not be deemed a waiver of the limitations of reliance set forth in this paragraph.

We are qualified to render this opinion in light of more than 40 years of practice in general business law, including corporate law, securities and transactions, with a major New York law firm and the SEC, and as senior corporate counsel to a Fortune 200 company.

Very truly yours,

BARRY J. MILLER PLLC

By: Barry J. Miller

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