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August 9, 2019

OTC Markets Group
304 Hudson Street, 3rd Floor
New York, New York 10013

Re: Fernhill Corp. - Attorney Letter with Respect to Current Information for 2018 Annual Report

To Whom It May Concern:

Counsel is, at this time, acting as corporate and securities counsel for Fernhill Corp. (the "**Issuer**") for purposes of rendering this letter ("**Letter**") to OTC Markets Group, Inc. ("**OTC Markets Group**") as to the Issuer's compliance with the Disclosure Statement requirements pursuant to the OTC Pink Basic Disclosure Guidelines. OTC Markets Group is entitled to rely on this 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 (the "**Securities Act**").

Concurrent with drafting this Letter, Counsel has examined such corporate records and other documents and such questions of law as it considered necessary or appropriate for purposes of rendering this Letter. In connection with the preparation of this Letter, Counsel has reviewed the following specific documents concerning the Issuer and its securities (the "**Information**"), which Information is publicly available through the OTC Disclosure & News Service—

- 2017 and 2018 Annual Reports - Disclosure Statement Pursuant to the OTC Pink Basic Disclosure Guidelines posted to the OTC Disclosure & News Service on or about May 7, 2018 and August 5, 2019 with attached Financial Statements.

- 2019 Quarterly Report - Disclosure Statement Pursuant to the OTC Pink Basic Disclosure Guidelines posted to the OTC Disclosure & News Service on or about August 6, 2019 with attached Financial Statement.

In addition, Counsel has: (i) communicated on August 5, 2019, with management and a majority of the directors of the Issuer; namely (a) Marc Lasky, Chief Executive Officer and

Director; and (b) James DiPrima, Chief Financial Officer; (ii) reviewed the Information published by the Issuer through the OTC Disclosure & News Service; and (iii) discussed the Information with management and a majority of the directors of the Issuer.

As to matters of fact, Counsel has relied on information obtained from public officials, officers of the Issuer, and other sources. Counsel believes that such information or sources are reliable.

The Issuer's transfer agent (the "**Transfer Agent**") is Action Stock Transfer Corporation 2469 East Fort Union Boulevard, Salt Lake City, Utah 84121. The Transfer Agent is registered with the Securities and Exchange Commission (the "**SEC**"). The method used by us to confirm the number of outstanding shares was a review of the Issuer's public filings.

The Company's financial statements are prepared by James DiPrima, the Issuer's CFO and are reviewed by Marc Lasky, the Issuer's CEO, who is responsible for the review of the financial statements and notes thereto contained in the Information (the "**Financial Statements**"). The Financial Statements are not audited. Mr. DiPrima has 40 years of financial accounting experience in both private and public companies and has a Bachelor's Degree in Business Administration from Creighton and Mr. Lasky is experienced in the entertainment and technology industry.

To the best knowledge of Counsel, after inquiry of management and the directors of the Issuer, neither the Issuer nor any 5% shareholder of the Issuer nor Counsel is currently under investigation by any federal or state regulatory authority for any violations of federal or state securities laws. This belief is based upon a review of the Issuer's public filings, conversations with management, and general internet database inquiries.

The Issuer filed its first disclosure with the SEC was its Form 10-12G on October 20, 1999. It later filed a Form 15-12G terminating its registration on May 21, 2009. After that time, it began filing regular OTC Markets reports beginning it first OTC quarterly report on May 20, 2010 for the period ending June 30, 2008. Based upon discussions with the Issuer and management of the Issuer, it is Issuer's position that it has always maintained sufficient, non-nominal operations to qualify as a non-shell company as defined in Rule 405. Based upon Issuer's representations and its representations made in public filings, Counsel has no reason to believe that Issuer's representation that it has never been, nor currently is, a shell company. This conclusion is based solely upon an interview with management of the Issuer and its self-reporting in its filings and disclosures on OTC Disclosure & News Service.

The Information: (i) constitutes adequate current public information concerning the Issuer and the shares of common stock of the Issuer (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

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quotation for the Securities under Rule 15c2-11 of the Securities Exchange Act of 1934 (the "**Exchange Act**"); (iii) complies as to form with the OTC Markets Group's Pink Basic Disclosure Guidelines, which are located on the Internet at www.otcmarkets.com; and (iv) has been posted through the OTC Disclosure & News Service.

Moreover, Counsel: (i) is a resident of the United States, (ii) is admitted to practice law in the State of Utah, (iii) is permitted to practice before the SEC and has not been prohibited from practice thereunder, (iv) has not received, and does not have an agreement to receive in the future, shares of the Issuer's securities, in payment for services, and (v) is not now, or in the past five years, been suspended or barred from practicing in any state or jurisdiction, and has not been charged in a civil or criminal case.

No person other than OTC Markets Group is entitled to rely on this 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. However, in connection therewith, OTC Markets Group is granted full and complete permission to publish the Letter through the OTC Disclosure & News Service for public viewing.

We are opining herein as to the United States federal securities laws, and we express no opinion with respect to the applicability thereto, or the effect thereon, of the laws of any other jurisdiction or as to any matters of municipal law or the laws of any local agencies within any state. In addition, the opinions expressed in this Letter are given as of the date of this Letter and Counsel disclaims any obligation to advise OTC Markets Group of any change in any matter set forth herein.

Thanks.

Anthony Michael Panek, Esq.