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September 13, 2019

OTC MARKETS GROUP
304 Hudson Street
Second Floor
New York, NY 10013

RE: *Legal Opinion* concerning Adequate Current Information of United Rail, Inc.
(Formerly Las Vegas Railway Express, Inc.) (Symbol – URAL)

Ladies/Gentlemen:

You are entitled to rely on this letter in determining whether United Rail, Inc. (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 resident of the United States and have been retained by the Issuer for the purpose of rendering this letter and related matters. This firm’s relationship with the Issuer includes, over and above writing this letter, serving as special securities counsel for the Issuer, which duties include preparing or reviewing disclosure information and press releases, interfacing with the chief financial officer and giving general legal advice to management. I do not beneficially own any shares of the Issuer’s securities. I have not received, nor do I have an agreement to receive in the future, shares of the Issuer’s securities in payment for my services.

I have examined such corporate records and other documents and such questions of law as I have considered necessary or appropriate for purposes of writing this letter. In all such examinations, I have assumed the genuineness of all signatures, the authenticity of all documents submitted to me as originals, the conformity to original documents of all documents submitted to me as copies and the authenticity of all originals of such documents submitted as copies. Further, in all such examinations, I may have relied on information obtained from public officials, officers of the Issuer, and other sources, and represent that all such sources are believed to be reliable.

This letter relates to the laws of the United States, specifically Federal securities law. I have been a member in good standing of the bar of the State of California since 1970, and am permitted to practice before the Securities and Exchange Commission (the “SEC”) and I have not been prohibited from practice thereunder. This letter does not rely on the work of any other counsel.

I am not currently, nor have I been in the past five years, suspended or barred from practicing law in any state or jurisdiction, nor charged in a civil or criminal case.

The Issuer is not a reporting company and, therefore, has not filed annual or other reports with the SEC except as indicated below. I have reviewed publicly available information relating to the Issuer including: (i) the Issuer's profile posted on the OTC Markets Group's website; (ii) its Annual Company Information and Disclosure Statements for the period ending March 31, 2019; filed with the OTC Markets Group on July 15, 2019, its most recent Quarterly Company Information and Disclosure and Financial Statements for the periods ended June 30, 2018, filed with the OTC Markets Group on October 12, 2018; September 30, 2018, filed with the OTC Markets Group on November 14, 2018; December 31, 2018 filed with the OTC Markets Group on February 12, 2019; and June 30, 2019, filed with the OTC Markets Group on August 21, 2019 and (iii) its Notice of Qualification and Forms 1-A/A, and 1-A/A, filed with the Securities and Exchange Commission on February 20, 2019, November 21, 2108, and October 26, 2018 respectively. The Company's financial statements provided in the Information have not been audited.

It is my opinion that the Information (i) constitutes adequate current public information concerning the Issuer's securities and it is available within the meaning of Rule 144(c)(2) under the Securities Act of 1933; (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 pursuant to Rule 15c2-11 under the Securities Exchange Act of 1934 (the "Exchange Act"); (iii) complies as to form with the OTC Markets Group's Guidelines for Providing Adequate Current Information, which are located on the Internet at www.otcmarkets.com; and (iv) has been posted through the OTC Disclosure and News Service.

The person responsible for the preparation, compilation and review of the financial statements contained in the Information is Wanda Witoslawsky. Ms. Witoslawski has served in progressively responsible financial positions for public companies over the past twelve years. She served as Controller for Ocean West Enterprises until its acquisition by Shearson Home Loans in 2005 where she managed the accounting function for a staff of 1,350 employees and \$200mm credit facility. Upon Shearson's exit from mortgage banking in 2007, she joined the principals Mr. Barron and Mr. Cosio-Barron as Controller at Liberty Capital Asset Management, an investor in acquiring defaulted mortgage pools. In this capacity, she was in charge of managing public accounting documents for SEC filings and the financial supervision over the liquidation of over 4,000 mortgage loans the company had acquired. Ms. Witoslawski became Controller of Las Vegas Railway Express in 2010 and later was promoted to CFO when the company became public. OTC:PK:URAL. In this capacity she managed all of the compliance and reporting requirements of the public company. The unaudited financial statements were prepared in accordance with GAAP. She is currently the CFO of the issuer. Ms. Witoslawski is a graduate from Gdansk University in Gdansk, Poland and has a Masters' Degree in economics.

The Company's transfer agent is Empire Stock Transfer, 1859 Whitney Mesa Drive, Henderson, NV 89014; tel: 702-818-5898 , and is registered with the SEC under the Exchange Act. I have reviewed a copy of the Transaction Journal and tally sheet prepared by the transfer agent for the date ending March 31, 2019 to confirm that the number of outstanding shares set forth in the Annual Information Disclosure Statement is correct.

I have personally met via telephone with Michael Barron and Dan Elliott, a majority of the directors of the Issuer. Mssrs. Baron and Elliott reviewed the Information published by the Issuer through the OTC Disclosure and News Service. I then discussed that Information with those directors. The focus of our discussion was the content of the currently filed reports, the need to file reports required by the OTC Pink Basic Disclosure Guidelines v. 2.0, February 2019 on a timely basis, and the expanded disclosure requirements included in this new version as compared to its predecessor.

To the best of my knowledge, after inquiry of management and the directors of the Issuer, neither, counsel nor any officer, director or 5% holder of the securities of the Issuer is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

Rule 144(i) provides that the application of Rule 144 is unavailable for resale of securities originally issued by an issuer that has: A. No or nominal operations; AND B. Either no or nominal assets; assets consisting solely of cash or cash equivalents; or assets consisting of any amount of cash or cash equivalents and nominal other assets. Such issuers are designated as “**shell companies**” and the application of Rule 144(i) extends to any issuer that was at any time in its history a “shell company.” The SEC, in Release No. 33-8869 (the “Release”), defines a “shell company” as stated. The SEC did not define the terms “nominal operations” or “nominal assets” in the Release, and, therefore, FINRA interprets the meaning of these terms on a case-by-case basis. However, because of the “and” after A above, a company must have “no or nominal operations” before the analysis even gets to “no or nominal assets” and the other items in B. In other words, if a company can prove it has more than nominal operations, it cannot be considered a shell company as defined in the Release and the Rule. In the Release, several commenters were concerned that the definition of a shell company set forth above would capture virtually every company during its start-up phase and that the definition was therefore too broad. The SEC specifically addressed this situation in footnote 172 to the Release in the context of Rule 144 by saying, in applicable part:

“Contrary to commenters’ concerns, Rule 144(i)(1)(i) is not intended to capture a ‘startup company,’ or in other words, a company with a limited operating history, in the definition of a reporting or non-reporting shell company, as we believe that such a company does not meet the condition of having ‘no or nominal operations.’ ”

Ultimately, FINRA is the gatekeeper to the sale of an issuer’s securities in the public market. A startup company desiring to initiate or resume quotations in the OTC Markets

must be prepared to convince FINRA in its Form 211 that it is a company with a limited operating history rather than a company with nominal operations, and, as a result, does not meet the condition of having “no or nominal operations” as set forth in the Release or face the negative consequence of the latter conclusion.

The issuer has a currently effective Form 211 in which it is stated that URAL is not a “shell company,” and has continuously from the inception of trading of its common stock in the public market to present held more than nominal assets. The issuer was incorporated on March 9, 2007 under the name Corporate Outfitters, Inc. It filed an SB-2 “self underwritten” public offering with the SEC on July 31, 2007 modified by an SB-2/A, filed on August 7, 2007 which became effective on August 17, 2007 and was further modified by a Post Effective Amendment filed February 8, 2008. The 5,000,000 shares so registered were fully subscribed at a price of \$.02/share and the offering closed prior to the issuer’s March 31, 2008 fiscal year end. The issuer’s common stock was approved for quotation on the Over the Counter Bulletin Board (OTCBB) on August 18, 2008. Rule 144 became effective February 15, 2008. At the time, like many small startups, the issuer, not fully comprehending the significance of the “shell company” designation, erroneously checked the box indicating that it was a shell company in its 10-K 3-31-2008, its 10-QS 6-30-2008 and its 10-Q 9-30-2008. It no longer did so in any of its subsequent filings.

The following table, derived from publically published SEC and OTC Markets reports, demonstrates that URAL has owned more than nominal assets in each of its fiscal years in which its common stock has traded in the public market:

<u>Source</u>	<u>Total Assets Reported</u>
10-K 3-31-2008	\$ 7,625.00
10-K 3-31-2009	5,594,710.00
10-K 3-31-2010	958,840.00
10-K/A 3-31-2011	860,010.00
10-K/A 3-31-2012	947,237.00
10-K 3-31-2013	3,597,831.00
10-K 3-31-2014	895,952.00
10-K/A 3-31-2015	44,860.00
OTC Markets Annual Statement 3-31-2016	55,147.00
OTC Markets Annual Statement 3-31-2017	206,419.00
OTC Markets Annual Statement 3-31-2018	*1,792,310.00
OTC Markets Annual Statement 3-31-2019	569,166.00

* - adjusted in 2019 Annual Statement to \$153,085.00 following rescission of 2018 acquisitions.

It is my opinion, based upon the foregoing, that United Rail, Inc. is not now, and never has been, a “shell company” as that term is defined in Rule 405 of the Securities Act of 1933. On July 12, 2017 the Company posted to OTC Markets and News an opinion letter of even

date from Attorney Frederick C. Bauman in which he reached the same conclusion on the issue.

No person other than the OTC Markets Group is entitled to rely on this letter. However, I hereby grant the OTC Markets Group full and complete permission and rights to publish the letter through the OTC Disclosure and New Service for viewing by the public and regulators.

I trust this information complies with your request. If you need additional information please contact me.

Very truly yours,

LAW OFFICES OF ROBERT J. HUSTON III

A handwritten signature in black ink, reading "Robert J. Huston III". The signature is written in a cursive style with a horizontal line at the end.

Robert J. Huston III

RJH:tp