

**Securities Counselors, Inc.**  
The Securities Professionals  
for Private and Public Issuers, Shareholders and Funding Sources

May 17, 2017

VIA TELECOPIER TO FOR FILING ON OTC MARKETS/PINK

OTC Markets Group, Inc.  
304 Hudson Street -- 2<sup>nd</sup> Floor  
New York, New York 10013

**Re: IDGlobal Corp; Attorney Letter with Respect to Adequate Current Information; for the Period Ended December 31, 2016.**

Gentlemen:

This letter is written on behalf of IDGlobal Corp (the "Issuer"). OTC Markets Group, Inc. ("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 with regard to Issuer's common stock (the "Securities"). This law firm (hereafter "Firm") is a professional corporation, incorporated in the state of Illinois and the undersigned counsel (hereafter "Counsel") is a U.S. resident and have been retained by the Issuer for the purpose of rendering this letter and related matters. We serve as corporate and securities counsel to the Issuer. This Firm is not currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws. However, since 2009, the undersigned, Randall Goulding has been in civil litigation with the SEC for Investment Advisers Act matters, principally books and records alleged violations, none of which were intentional or material, and all of which were immediately corrected following the routine on-site examination of The Nutmeg Group, LLC, a Registered Investment Adviser, and prior to the litigation. In the history of Nutmeg, there was never an investor complaint. Within the context of the litigation, all other (non-books and records) allegations have been proven to be false. Moreover, the SEC is subject to binding admissions that such allegations are false. The Court ruled that neither the SEC's responses to discovery nor its Rule 26 submission is "sufficient to secure the just, speedy and inexpensive determination of [the] action and proceeding (Fed.R.Civ.P. 1) and it does not comport with the letter and spirit of Rule 26(a)(1)(A)(iii)," prompting the pending motion to strike. This Firm has no relationship with the Issuer other than as attorney-client and, other than its members, has no existing or prior relationship with any prior counsel of Issuer.

Without relying on the work of other counsel, we have examined such corporate records and other documents and such questions of law as considered necessary or appropriate for purposes of rendering the letter and have relied on information obtained from public officials, officers of the Issuer and other sources believed to be reliable. In connection with rendering this opinion, we have investigated such matters and examined such documents as deemed necessary. In examining the documents, we have assumed the genuineness of signatures (both manual and conformed), the authenticity of documents submitted as originals, the conformity with originals of all documents furnished as copies and the correctness of facts set forth in such documents.

Counsel is authorized to practice law in the state of Illinois and is permitted to practice before the Securities and Exchange Commission (the "SEC") and has not been prohibited from practice before such

agency. In connection with the preparation of this letter, we have reviewed the following documents in connection with the preparation of the letter (the "Information"), the dates that such documents were posted on OTC Disclosure and News Service ("OTC News Service" and formerly "Pink Sheets News Service") reflected in parentheses:

~ Issuer was originally incorporated in Nevada on March 1, 2006. Thereafter, in January 2017, it reincorporated in Colorado. Following a July 2010 change of officers and directors, the Issuer has undertaken to provide the most up-to-date information and has submitted the following documents to enable placement on OTC News Service (formerly Pink Sheets News Service) as current information through full corporate public disclosure, including its most recent Annual and Quarterly Reports. This Information 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 and complies as to form with the OTC Markets Guidelines for Providing Adequate Current Information. This Information has been made available and verified by the appropriate officers and has been made available through the OTC Markets disclosure platform and includes not less than the following:

~ We review the following information and documents in relation to the Issuer:

- All material contracts associated with Issuer.

Apr 17, 2017 Information and Disclosure Statement for Period Ending Dec 31, 2016  
Apr 17, 2017 Annual Report - Q4 Financials for Period End Date Dec 31, 2016  
Jan 28, 2017 Supplemental Information - Quarterly September 30 2016  
Jan 28, 2017 Quarterly Report - Quarterly Report for Period Ending Sept 30, 2016  
Jan 28, 2017 Supplemental Information - Quarterly June 30 2016 Jun 30, 2016 Active  
Jan 28, 2017 Quarterly Report - Jun 30, 2016  
Jan 28, 2017 Supplemental Information - Quarterly March 31 2016  
Jan 28, 2017 Quarterly Report - Mar 31, 2016  
Jan 28, 2017 Supplemental Information - Annual Report Dec 31, 2015  
Jan 28, 2017 Annual Report - Dec 31, 2015  
Nov 20, 2015 Supplemental Information - for Period Ending Sept 30, 2015  
Nov 20, 2015 Quarterly Report - Q3 Financials Sept 30, 2015  
Sep 8, 2015 Quarterly Report - Q2 Financials Jun 30, 2015  
Sep 4, 2015 Supplemental Information for Period Ending Jun 30, 2015

- Supplemental Information - Disclosure Statement for Period Ending March 31, 2015, posted July 23, 2015.
- Quarterly Report - for Period Ending March 31, 2015, posted July 22, 2015.
- Supplemental Information - Supplemental Information and Disclosure Statement for Period Ending December 31, 2014, posted July 22, 2015.
- Annual Report - Annual Report for Period Ending December 31, 2014, posted July 22, 2015.
- Initial Current Information and Disclosure Statement for Issuer and submitted to OTC Markets and with regard to the Issuer's Continuing Disclosure Obligations, posted February 12, 2013
- Issuer financial statements for the periods ending December 31, 2012 and 2011, posted with OTC Markets February 12, 2013
- Corporate Bylaws
- Corporate Articles of incorporation and Amendments, posted with OTC Markets November 4, 2010



- Supplemental Information - Information and Disclosure Statement December 31, 2013 posted Apr 30, 2014
- Annual Report - IDGlobal Q4 and Annual Report, December 31, 2013 posted April 15, 2014
- Supplemental Information - 3rd Quarter Disclosure Statement Sept 30, 2013 posted November 21, 2013
- Quarterly Report ending September 30, 2013 posted November 20, 2013
- Supplemental Information - 2nd Quarter 2013 Information and Disclosure Statement, June 30, 2013 posted August 14, 2013
- Quarterly Report - 2nd Quarter Report and Disclosure Statement, June 30, 2013 posted August 14, 2013
- Supplemental Information - IDGC Quarterly Information and Disclosure Statement, March 31, 2013 posted July 11, 2013

The Information, in our opinion, having so reviewed the above enumerated documents, (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, including its dissemination on OTC Markets’ disclosure platform; (ii) includes all of the substantive information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934 (the “Exchange Act”); (iii) complies as to form with the OTC Markets Guidelines for Providing Adequate Current Information (current version dated January 11, 2012) which are located on the Internet at [www.otcm Markets.com](http://www.otcm Markets.com); and (iv) has been posted on the OTC Markets News Service.

~ Please be advised that:

- Sebastien DuFort, President and sole director of the Issuer (at the same address as the Issuer) is responsible for the preparation of the financial statements contained in the quarterly report. While not a certified public accountant, Mr. DuFort has had considerable on-job training, having been responsible for collection and oversight of financial data of two publicly traded companies for more than 10 years. In such capacity, Mr. DuFort for the period has served on the audit committee and/or as Treasurer of one of those companies, drafted associated management’s discussion and analysis (“MD&A”) which, working with the respective CFO, emphasized proper revenue recognition. Mr. DuFort has confirmed that, while unaudited, all information for the above periods has been based on the OTC Markets template and has been provided, to the best of his ability, in accordance with GAAP standards, fairly representing in his view the financial position of the Company.
- The Issuer’s transfer agent is Securities Transfer Corporation 2591 Dallas Parkway Suite 102, Frisco Texas 75034 (the “Transfer Agent”). This Firm has confirmed by letter from the Transfer Agent the number of outstanding shares as of December 31, 2014, as set forth in the Information and corporate records of the Issuer as well as further confirmed with the Transfer Agent that it is registered with the SEC.
- For the period covered by this report, this Firm has (i) personally met with management and the sole member of the Board of Directors of the Issuer as of the date of this Information, (ii) reviewed the Information, as amended, published by the Issuer on the OTC Disclosure and News Service and (iii) discussed the Information with management and the director of the Issuer.
- To the best of our knowledge, after inquiry of management and the directors of the Issuer, neither the issuer nor any holder of 5% of the Issuer’s Securities, 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 but grants OTC Markets full and complete permission and rights to publish the letter in its OTC Markets Disclosure and News Service for viewing by the public and regulators. We express no opinion as to the applicability to or compliance with any state securities or "blue-sky" laws. In addition, this letter is given as of the date set forth above and is restricted to the stated facts and circumstances presented to us and described herein, and that any other or different facts and circumstances might require a different letter, and we assume no, and hereby disclaim any, obligation to update or supplement this letter to reflect any facts or circumstances that may hereafter come to our attention or any changes in laws that may hereafter occur or which occurred prior to the date hereof, the occurrence of which we had no knowledge.

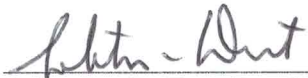
Very truly yours,



/s/ Randall S. Goulding, Esq.

#### ACKNOWLEDGMENT:

The undersigned, being authorized to make the following representations as contained herein on behalf of the Company, hereby confirms that the above representations in this Attorney Current Information Letter are accurate, complete and conform to the requirement that the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933, and further confirms that the undersigned is not aware of any reason why the Current Information Letter should not be submitted to OTC Markets, and has no reason to believe that any of the representations set forth herein are inaccurate, incomplete, inadequate or misleading.



Sebastien DuFort, President and CEO