

Cident Law PLLC

1425 Broadway Avenue #454
Seattle, Washington 98122
E-Mail: m.maza@cidentlaw.com
Web: www.cidentlaw.com

September 22, 2011

OTC Markets Group, Inc.
304 Hudson Street
2nd Floor
New York, New York 10013

RE: Attorney Letter with Respect to “IFHR Quarterly Report, Second Quarter 2011, March 1, 2011 – May 31, 2011” for Rhino Human Resources, Inc. (IFHR)

Dear OTC Markets Group:

Cident Law Group PLLC, and specifically its attorney, Matthew Maza (the “Counsel”), represents and certifies the following for Rhino Human Resources, Inc. (the “Issuer”)

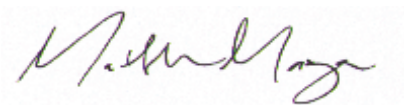
- 1) OTC Markets Group is entitled to rely on such letter in determining whether the Issuer has made adequate current Information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933.
- 2) Counsel is a U.S. resident and has been retained by the Issuer for the purpose of rendering this letter and related matters. Counsel is currently serving as regular disclosure counsel.
- 3) Counsel has examined the Issuer’s corporate records and other documents and such questions of law as Counsel considered necessary or appropriate for purposes of rendering the letter.
- 4) Counsel is authorized to practice law in the State of Washington, as well as the United States District Court Western District of Washington, which includes the laws of the United States.
- 5) Counsel is permitted to practice before the Securities and Exchange Commission (the “SEC”) and has not been prohibited from practice thereunder.
- 6) Counsel has relied on information obtained from public officials, officers of the Issuer and other sources, but Counsel represents that all such sources were believed to be reliable.
- 7) List the documents containing the information concerning the Issuer and the Securities that is publicly available and that Counsel has reviewed in connection with the preparation of the letter (the “Information”) and the dates that such documents were posted in the OTC Markets Group News Service:

IFHR Quarterly Report, Second Quarter 2011, March 1, 2011 – May 31, 2011
(including Unaudited Financial Statements), posted September 21, 2011.

- 8) The Information, as noted in No.7 above,
 - a. 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,
 - b. 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 under the Securities Exchange Act of 1934 (the “Exchange Act”),
 - c. complies as to form with the OTC Markets Group Guidelines for Providing Adequate Current Information, and
 - d. has been posted through the OTC Disclosure and News Service

- 9) Timothy Schmidt is the person responsible for the preparation of the financial statements contained in the Information. The financial statements are not audited. Mr. Schmidt has over 20 years accounting experience from various industries. Mr. John Scrudato compiled the information for the Issuer. Mr. Scrudato is a CPA.
- 10) The Issuer's transfer agent is Signature Stock Transfer, Inc., which is registered with the SEC. The method used to obtain the number of outstanding shares set forth in the Information was by request to the transfer agent and immediate response by such transfer agent, denoting the date of such record.
- 11) Counsel has personally met with the management and the majority of the directors of the Issuer, and reviewed and discussed the Information with Issuer's management and a majority of the directors that is published by the Issuer on the OTC Markets Group News Service.
- 12) To the best knowledge of Counsel, after inquiry of management and the directors of the Issuer, neither the Issuer of the Securities, any 5% holder, nor Counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.
- 13) This letter cannot be relied upon by anyone or party except for OTC Markets Group. OTC Markets Group has full and complete permission and rights to publish the letter in the OTC Markets Group News Service for viewing by the public and regulators.

Sincerely,

A handwritten signature in black ink, appearing to read "Matthew Maza", written in a cursive style.

Matthew Cody Maza
Attorney-at-Law