



# *Securities Counselors, Inc.*

The Securities Professionals  
for Private and Public Issuers, Shareholders and Funding Sources

January 30, 2015

VIA TELECOPIER FOR FILING ON OTC MARKETS/PINK

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

Re: IJJ Corporation; Attorney Letter with Respect to Adequate Current Information; Annual Disclosure Statement for the Period Ended October 31, 2014.

Gentlemen:

This letter is written on behalf of IJJ Corporation (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.

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 therein:

~ Issuer was incorporated in Delaware on May 1, 2003, in to the State of Nevada. Thereafter, on May 1, 2009, it was domesticated in the State of Nevada. 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:

~ The following Information and documents were reviewed in relation to the Issuer:

All material contracts associated with Issuer;  
Articles of incorporation and Corporate By-Laws;

<u>Posted</u>	<u>Report Title</u>	<u>Period End Date</u>
Jan 29, 2015	Annual Report - 4th Quarter Year End 2014 Disclosure	Oct 31, 2014
Jan 29, 2015	Annual Report - IJJC Year-End Financials	Oct 31, 2014
Oct 22, 2014	Quarterly Report - Jul 31, 2014 Disclosure	Jul 31, 2014
Oct 20, 2014	Quarterly Report - IJJC Financials -3rd Qtr, July 31, 2014	Jul 31, 2014
Oct 20, 2014	Annual Report - Year End 2013-2012 Year End Disclosure	Oct 31, 2013
Oct 20, 2014	Annual Report - IJJC Financials -Year End 2013 and 2012	Oct 31, 2013
Oct 20, 2014	Annual Report - IJJC Annual Year End 2012 Disclosure Report	Oct 31, 2012
Oct 20, 2014	Annual Report - IJJC Financials Years Ending 2012 and 2011	Oct 31, 2012
Jun 18, 2012	Quarterly Report - IJJC Financials -2nd_Qtr_April_30_2011	Apr 30, 2012
Jun 18, 2012	Initial Company Information and Disclosure Statement - IJJCorp_Quarterly_Reporting_Obligations_4-30-2012	Apr 30, 2012
Apr 9, 2012	Attorney Letter with Respect to Current Information - Attorney Opinion Letter Period Ending 1-31-2012	Jan 31, 2012

The information, as of the period covered by this letter, 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 April 25, 2013) 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:

- The person responsible for the preparation of the financial statements contained in the quarterly and annual reports is Clifford Pope of Maryland, office phone (301) 202-7762. The financial statements have not been audited. Mr. Pope is not a certified public accountant, but has had considerable on-job training, and is intimately familiar with GAAP standards, having been responsible for collection and oversight of financial data of publicly traded and private companies for more than 25 years. Mr. Pope has confirmed that, while unaudited, all information for this October 31, 2014 annual report 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 Online Stock Transfer Inc., 512 SE Salmon Street, Portland, OR 97214; Phone: 503-227-2950 (the "Transfer Agent"). The Transfer Agent is registered under the Exchange Act. This Firm has confirmed that it is registered with the SEC. This firm has further confirmed the number of outstanding shares as of October 31, 2014, as set forth in the Information and corporate records of the Issuer.
- This Firm has, for the period covered by this report, (i) personally met, via Skype, with management and the sole member of the Board of Directors of the Issuer (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.

cc: Clifford Pope

ACKNOWLEDGED AND AGREED  
FACTUALLY AS TO THE FOREGOING

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Clifford Pope