

TREY STOCK

ATTORNEY AT LAW

9101 LBJ FREEWAY, STE. 650 DALLAS, TEXAS 75243

Telephone (972) 389-0881

Facsimile (214) 389-0882

April 7, 2017

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

Re: Imperialis Holding Corp. ("IMHC") for Fiscal Year End December 31, 2016

Imperialis Holding Corp. (the "Company") is a non-SEC reporting company that maintains the disclosure of its current information on OTCMarkets.com and has a rating of "OTC Pink Limited Information".

In connection therewith, I have been asked by Imperialis Holding Corp. (the "Issuer") to provide OTC Markets Group, Inc., a letter with respect to the information publicly disclosed by the Issuer and published in the OTC Markets News Service (OTC Pink Current Information) for Fiscal Year End December 31, 2016.

OTC Markets Group, Inc., 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, as amended (the "Act"). I consent to having this letter posted by the Issuer, and to have it published, accompanying their disclosure in the OTC Markets News Service. I am a U.S. resident and am licensed to practice law in the State of Texas. I am permitted to practice before the Securities and Exchange Commission (the "SEC") and am not prohibited from practicing before it. I am not currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

In connection with rendering this opinion, I have investigated such matters and examined such corporate records and other documents and such questions of law, as I deemed necessary. In examining the documents, I 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. Nothing came to my attention during the course of my investigation that led me to conclude that any such documents were not genuine or authentic or that the facts set forth therein were not true. Any opinion expressed herein relates only to the Issuer and its securities. This opinion should not be relied upon by any other person in connection with any other transaction.

As to matters of fact upon which I have relied and obtained from officers and directors of the Issuer and other sources, I have believed such sources to be reliable. Based upon such investigation, to the best of my knowledge, neither the Issuer, its officers or directors, nor any holder of 5% or more of the securities of the Issuer, nor counsel for the Issuer is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

In addition, I have viewed the information (the "Information") filed by the Issuer on www.otcm Markets.com, including, without limitation: (i) Annual Report for the period ended December 31, 2016 (unaudited), posted on April 5, 2017; (ii) Quarterly Report for the period ended September 30, 2016 (unaudited), posted on November 23, 2016; (iii) Annual Report-Officer/Director Disclosure, for December 31 , 2016 (unaudited), posted on April 5, 2017.

The person responsible for preparing the financial statements referenced in the disclosure is Walter Stock, who is a Certified Public Accountant and who has many years of experience in accounting work.

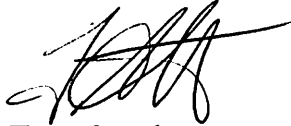
The Issuer's transfer agent is Signature Stock Transfer, Inc., 2632 Coachlight Ct., Plano, Texas 75093 ("Signature Stock Transfer"). Signature Stock Transfer is registered with the SEC. I have confirmed the number of shares of the Issuer issued and outstanding on December 31, 2016 is consistent with the corporate records of the Issuer. I have personally met with and discussed the information with the management of the Issuer.

In my opinion, this Information referenced above (1) 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"; (2) includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation of the securities under Rule 15c2-11 under the Securities Exchange Act of 1934, as amended; (iii) complies as to form with the OTC Markets Guidelines for Providing Adequate Current Information which are located on the Internet at www.otcm Markets.com; and has been posted in the OTC Markets News Service.

This letter is being delivered to you for your sole use and benefit and is not intended to be used, circulated, quoted or otherwise referred to or relied upon for any other purpose without express written consent except that OTC Markets Group, Inc., may publish the letter in the OTC Markets News Service for viewing by the public and regulators. It is understood that I 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 me and described herein, and that any other or different facts and circumstances might require a different letter from me.

Respectfully,

A handwritten signature in black ink, appearing to be 'Trey Stock', written over a horizontal line.

Trey Stock