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June 10, 2019

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

Re: Imagination TV, Inc., a Wyoming Corporation (the “Issuer”) and its securities (the “Securities”).

Gentlemen/Ladies:

Please be advised that:

1. OTC Markets Group, Inc. is entitled to rely on this letter (“Letter”) to determine whether the Issuer has made current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933, as amended (“Securities Act”).
2. I am a United States resident and have been retained by the Issuer solely for rendering this letter and related matters.
3. I have examined such corporate records, other documents, information and such questions of law, as I considered necessary or appropriate for rendering this letter.
4. I am authorized to practice law in the State of Florida. This letter applies to the United States of America and all jurisdictions thereunder.
This Letter is not in reliance upon the work of any other counsel.
5. I am permitted to practice before the United States Securities and Exchange Commission (“SEC”) and have not been prohibited from practicing thereunder.
6. As to matters of fact, I have relied on information from public officials, the Issuer’s officers and all such sources are believed to be reliable.
7. In my examination, I have assumed the genuineness of all signatures on all documents, the legal capacity of natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as photostatic copies and authenticity of the originals of the foregoing documents.
8. I have reviewed the following documents pertaining to the Issuer and its Securities in connection with the preparation of the Letter, which are publicly available and posted with the OTC Disclosure and News Service as reflected in: (a) unaudited financial statements for years ended December 31, 2018 and 2017 posted with the OTC Disclosure and News Service on March 1, 2019; (d) completed information pertaining to the Issuer with respect to OTC Pink Disclosure Guidelines posted with the OTC Disclosure and News Service on March 1, 2019.
9. The information in 8 above (i) constitutes “adequate current public information” (the “Information”) concerning the Securities and the Issuer and “is available” within the meaning of Rule 144(c)(2) under the Securities Act, (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 under Rule 15c2-11 under the Securities Exchange Act of 1934, as amended (“Exchange Act”), (iii) complies

as to form with the OTC Markets Group's OTC Pink Disclosure Guidelines, which are located on the Internet at www.otcmarkets.com, and (iv) has been posted through the OTC Disclosure and News Service.

10. The person responsible for the preparation of the unaudited financial statements for the year ending December 31, 2018 is Norm Birmingham, an accountant located at 15300 Wallbrook Court, Silver Spring MD 20906. Mr. Birmingham has prepared the financial statements in accordance with United States Generally Accepted Accounting Principles ("GAAP") and has over 40 years of accounting experience and over 23 years of preparing financial reports in conformity with GAAP for publicly traded companies.

11. The Issuer's transfer agent is Action Stock Transfer, 2469 E. Fort Union Blvd, Suite 214 Salt Lake City, UT 84121, which is registered as a transfer agent with the SEC. I have confirmed the number of outstanding shares issued and outstanding (3,136,807,044) as of December 31, 2018 by reviewing the shareholder list obtained from the transfer agent.

12. I have (i) personally met via a Facetime session on June 10, 2019 with the Issuer's sold Officer/Director, Juan Areco, the Issuer's Chief Executive Officer/Chief Financial Officer/Director; (ii) reviewed the Information published by the Issuer through the OTC Disclosure and News Service and (iii) discussed the Information with Juan Areco who constitutes the Issuer's Management and its Board of Directors.

13. To the best of my knowledge, and after inquiring of the Issuer's Officers and Directors and receiving written verification from the Officers and Directors and reviewing/examining the filings with the OTC Disclosure and News Service, neither the Issuer, its Officers/Directors, any 5% shareholder, nor counsel is under investigation by any federal or state regulatory authority for any violation of any violation of federal or state securities laws.

14. This letter is given solely to OTC Markets Group, Inc. and may not be released to or relied upon by, nor is it intended to benefit, any other person without my prior written consent. OTC Markets Group has full and complete permission to publish the Letter through the OTC Disclosure and News Service for viewing by the public and regulators.

Sincerely Yours,

Frederick M. Lehrer, P. A.

A handwritten signature in black ink, appearing to read 'Fred Lehrer', with a long horizontal flourish extending to the right.

By: Frederick M. Lehrer, Esq.
Attorney and Counselor at Law