



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

December 18, 2012

VIA TELECOPIER TO CAPA FOR FILING ON OTC MARKETS/PINK

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

**Re: Star8 Corporation; Attorney Letter with Respect to Adequate Current Information;  
Quarterly Disclosure Statement for the Period Ended September 30, 2012**

Gentlemen:

This letter is written on behalf of Star8 Corporation, formerly Immunis Holding 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 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 Delaware as Advanced Recording Instruments, Inc. on July 15, 1987. Over the period 1987 to June 2010, by which time, the Issuer was renamed Immunis Holding Corporation and IMNS was Issuer's trading symbol. More recently, following a July 2010 change of control and a September 2010 one (1) for one hundred (100) reverse split, Issuer changed its name to Star8 Corporation in October 2010. 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, including its Exchange of Stock Agreement, change of control and acquisition through a like-kind exchange between July and September 2010;
  - Initial Current Information and Disclosure Statement for Issuer and submitted to OTC Markets and with regard to the Issuer's Continuing Disclosure Obligations, posted October 19, 2010;
  - Issuer financial statements for the period ending August 31, 2010, posted with OTC Markets October 19, 2010;
  - Revised Initial Information and Disclosure Statement for Issuer and submitted to OTC Markets pursuant to the Issuer's Continuing Disclosure Obligations, posted November 4, 2010;
  - Corporate Bylaws posted with OTC Markets November 4, 2010 (as part of the Revised Initial Information and Disclosure Statement above);
  - Corporate Articles of Association and Amendments, posted with OTC Markets November 4, 2010 (as part of the Revised Initial Information and Disclosure Statement);
  - Issuer financial statements for the period ending September 30, 2010, posted with OTC Markets November 4, 2010 (and amended November 9, 2010);
  - Supplemental Financial Information (posted November 9, 2010) for the periods ended September 30, 2010; December 31, 2009; and December 31, 2008;
  - Issuer financial statements for the period ended March 31, 2011, posted June 27, 2011;
  - Issuer financial statements for the quarter ended June 30, 2011, posted August 15, 2011;
  - Issuer financial statements for the quarter ended September 30, 2011, posted November 14, 2011;
  - Issuer financial statements for the Annual Report for the year ended December 31, 2011, posted March 30, 2012;
  - Issuer financial statements for the quarter ended March 31, 2012, posted May 14, 2012;
  - Issuer financial statements for the quarter ended June 30, 2012, posted August 14, 2012; and
  - Issuer financial statements for the quarter ended September 30, 2012, posted November 14, 2012.

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.

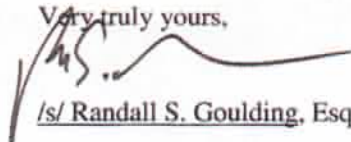
- ~ Please be advised that:
  - William Car, President and sole director of the Issuer (at the same address as the Issuer) is

responsible for the preparation of the financial statements contained in the quarterly report. While not a certified public accountant, Mr. Car 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. Car 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 ("M,D&A") which, working with the respective CFO, emphasized proper revenue recognition. Mr. Car has confirmed that, while un-audited, all information for this interim period has been based on the template of the most recent prior period (ended March 31, 2012) 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 Olde Monmouth Stock Transfer Co., Inc., 200 Memorial Parkway, Atlantic Highlands, New Jersey 07716 (the "Transfer Agent"). This Firm has confirmed by letter from the Transfer Agent the number of outstanding shares as of September 30, 2012 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.
- This Firm has, for the period covered by this report, (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.

cc: William Car