

Gregory Nanton, Attorney at Law
50 Court Street, Suite 506
Brooklyn NY. 11201

June 22, 2017

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

Re: JRS Holdings, Inc., formerly Tap Resources, Inc. (TAPP).

Dear Sir or Madam:

I have been asked by JRS Holdings, Inc., successor by merger to Tap Resources, Inc. (the “Issuer”) the issuer of securities quoted on OTC Link under the symbol TAPP (the “Securities”) to provide this letter and opinion to OTC Markets Group, Inc. with respect to the information publicly disclosed by the Issuer and published by the OTC Disclosure & News Service as follows:

<u>Filing Date</u>	<u>Reporting Period</u>	<u>Issuer Name:</u>
March 1, 2017	Quarter ended May 31, 2014	Tap Resources, Inc.
March 1, 2017	Quarter ended August 31, 2014	Tap Resources, Inc.
March 1, 2017	Year ended November 30, 2014	Tap Resources, Inc.
March 1, 2017	Quarter ended February 28, 2015	Tap Resources, Inc.
March 1, 2017	Quarter ended May 31, 2015	Tap Resources, Inc.
March 1, 2017	Quarter ended August 30, 2015	Tap Resources, Inc.
March 1, 2017	Year ended November 30, 2015	Tap Resources, Inc.
March 1, 2017	Quarter ended February 29, 2016	Tap Resources, Inc.
March 1, 2017	Quarter ended May 31, 2016	Tap Resources, Inc.
March 1, 2017	Quarter ended August 30, 2016	Tap Resources, Inc.
March 9, 2017	Year ended November 30, 2016	Tap Resources, Inc.
June 6, 2017	Quarter ended March 31, 2015	JRS Holdings, Inc.
June 6, 2017	Quarter ended June 30, 2015	JRS Holdings, Inc.
June 6, 2017	Quarter ended September 30, 2015	JRS Holdings, Inc.
June 6, 2017	Year ended December 31, 2015	JRS Holdings, Inc.
June 15, 2016	Quarter ended March 31, 2016	JRS Holdings, Inc.
June 20, 2016	Quarter ended June 30, 2016	JRS Holdings, Inc.
June 20, 2016	Quarter ended September 30, 2016	JRS Holdings, Inc.
June 20, 2016	Year ended December 31, 2016	JRS Holdings, Inc.
June 20, 2016	Quarter ended March 31, 2017	JRS Holdings, Inc.

Tap Resources, Inc. merged into JRS Holdings, Inc. by the filing of Articles of Merger with the Nevada Secretary of State on September 15, 2016, with JRS Holdings, Inc. as the surviving entity and the legal successor to the rights, privileges and undertakings of Tap Resources, Inc.

I understand that this letter will be posted by the Issuer, and will be published with reference to the Issuer's referenced disclosures, in the OTC Disclosure & News Service. OTC Markets Group 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 for its fiscal years ended December 31, 2015 and December 31, 2016, and all included quarterly Disclosure Reports for itself and for its predecessor by merger, Tap Resources, Inc., for the periods commencing May 31, 2014 through the quarter ended March 31, 2017.

I am a U.S. resident and have been retained by the Issuer for the purpose of rendering this letter and for related matters. I am serving as a regular disclosure counsel for the Issuer, and have been retained also for the purpose of reviewing the current information supplied by the issuer and providing this letter in relation to that information.

I have examined such corporate records and other documents and such questions of law as I have considered necessary or appropriate for purposes of rendering this letter.

I am licensed to practice law in the State of New York. I am also permitted to practice before the United States Securities and Exchange Commission, and am not now, and have never been, prohibited from practicing before the SEC. This letter applies to the laws of the United States, the laws of the State of New York, and to the corporate laws of the State of Nevada, in which the Issuer is incorporated. As to matters of fact, I have relied on information obtained from public officials, officers of the Issuer and other sources, and all such sources are believed by me to be reliable. I have not relied on the work of any other counsel in rendering this letter.

I have reviewed the following documents provided to and published in OTC Disclosure & News Service by the Issuer in connection with the Issuer's Information Disclosures filed on the dates referenced above and for the referenced periods, as well as all exhibits and documents incorporated therein by reference, as well as the financial statements referenced below filed on April 15, 2016 (the "Information"):

1. Issuer Information Disclosures for the fiscal years ended November 30, 2014, November 30, 2015 and November 30, 2016 of Tap Resources, Inc. and Issuer Information Disclosures for the fiscal years ended December 31, 2015 and December 31, 2016 of JRS Holdings, Inc.
2. Financial Statements (Balance Sheet, Income Statements, Statement of Cash Flow and related footnotes) for the fiscal years ended November 30, 2014, November 30, 2015 and November 30, 2016 of Tap Resources, Inc. and for the fiscal years ended December 31, 2015 and December 31, 2016 of JRS Holdings, Inc.

The Information referred to herein (i) constitutes "adequate current public information" regarding the Securities and the Issuer and "is available" within the meaning of Rule 144(c)(2) under the Securities Act of 1933, (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, (iii) complies as to form with the OTC Market 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 & News Service.

The person responsible for preparing the financial statements contained in the disclosure by the issuer is Erwin Bartel, who is qualified to prepare such financial statements by virtue of professional

experience and education. The financial statements have not been audited.

The Issuer's transfer agent is Signature Stock Transfer Inc., 14673 Midway Road, Suite 220, Addison, TX 75001 (the "Agent"). The Agent is registered with the SEC. The number of outstanding common shares of Jrs Holdings, Inc. as the Issuer as of December 31, 2016, is 18,709,500 shares. The total number of common shares outstanding has been determined by the books and records of the Issuer and confirmed by a written report received from the Agent.

I have (i) personally met with or talked with management and the directors of the Issuer, (ii) reviewed the Information as amended, published by the Issuer on the OTC Disclosure & News Service and (iii) discussed the Information with management and the directors of the Issuer.

To the best of my knowledge, after inquiry of management and the directors of the Issuer, neither the issuer of the Securities and any 5% holder, nor counsel 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 Group is entitled to rely on this letter; however, OTC Markets Group has full and complete permission and rights to publish the letter in the OTC Disclosure & News Service for viewing by the public and regulators.

To the best of my knowledge, after inquiry of management and the sole director of the Issuer, there are not now and have been no promotional activities regarding the Securities covered hereby undertaken by, authorized by or known of by them.

Sincerely,

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

Gregory Nanton
Disclosure Counsel for JRS Holdings, Inc.
(Formerly Tap Resources, Inc.)