

## **Lanham & Lanham, LLC**

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28652 Oso Parkway  
Suite D  
Rancho Santa Margarita, California 92688

Telephone: (949) 933-1964  
Facsimile: (949) 666-5006

August 4, 2017

OTC Markets Group, Inc.  
304 Hudson Street, 3rd Floor  
New York, NY 10013

Re: Legal Opinion for Upper Street Marketing, Inc.

Dear Sir or Madam:

This letter is in response to the request that we express our opinion as to the accuracy and current Nature of Information provided by Upper Street Marketing, Inc. (“UPPR” or “the Issuer”), in accordance with the applicable laws of Oklahoma and of the United States, regarding its corporate operations and level of disclosure of corporate information.

In connection with rendering of this opinion, we have investigated such matters and examined such documents, as we deemed necessary and relevant as a basis for the opinion hereinafter set forth. This opinion is expressed solely on the facts and assumptions set forth herein and are specifically limited to the investigation and examinations stated.

The undersigned has examined such corporate records and other documents and such questions of law as considered necessary or appropriate for the purposes of rendering this letter. As to matters of fact, we have relied upon information obtained from public officials, officers of the Issuer and other sources, which are believed to be reliable.

In rendering this letter, we have relied upon the following information, which is publically available or attached hereto:

1. I have conducted my own independent review of the Issuer’s Disclosure Statement and Annual Report for the period ending December 31, 2016, as well as, the Quarterly Report ending March 31, 2017.
  - a. The Annual Report was Published on the OTC Disclosure and News Service on July 24, 2017.
2. The Issuer was incorporated on 3<sup>rd</sup> day of January 2014 in the State of Oklahoma. The Fiscal Year End for the Issuer is December 31. As of May 26, 2017, the total authorized capital stock of the Corporation is One Hundred Ten Million (110,000,000) shares of stock, of which One Hundred Million (100,000,000) shares are Common Stock, par value of \$.0001 per share and Ten Million (10,000,000) shares of Preferred Stock, of which the

Shareholder Reports reflects, Fifty-nine Million One Hundred Three Thousand Eight Hundred Sixty-Six (59,103,866) shares of Common Stock are issued and outstanding, Seven Hundred Thousand (700,000) shares of Preferred Stock are issued and outstanding, as of May 26, 2017.

3. The transfer agent for the Issuer is: Standard Registrar & Transfer Company Inc., 12528 South 1840, East, Draper, UT 84020, Phone: (801) 571-8844

The transfer agent is registered with the Securities and Exchange Commission (the "SEC").

4. Annual Financial Reports Disclosed By Issuer, Unaudited Independent Account's Report was prepared by Purificacion and Associates, 100 North Brand Blvd, Suite 223, Glendale, CA 91203. In accordance with ASC 855-10 Issuer management reviewed all material events through the date of this report and there are no additional material subsequent events to report.
5. On January 3, 2014, the Issuer underwent a Statutory A Reorganization in compliance with Section 368(a)(1)(B) of the Internal Revenue Code of 1986, as amended, and pursuant to Section 1081(g) of the Oklahoma General Corporation Act. Pursuant to the reorganization, on January 3, 2014, Knox Nursery, Inc., caused Upper Street Marketing, Inc.
6. On January 3, 2014, Upper Street Activewear, Inc., an Oklahoma corporation, and the owners of 100% of its issued and outstanding stock, and Upper Street Marketing, Inc., entered into a Share Exchange Agreement, wherein 40,016,000 shares of Common Stock and 700,000 shares of Preferred Series A Stock, representing 100% of the issued and outstanding stock, of Upper Street Activewear were exchanged for 40,016,000 shares of Common Stock and 700,000 shares of Preferred Series A Stock.
7. On January 3, 2014, Accordingly, the Upper Street Marketing, Inc., December 31, 2013, historical financial statements are those of Upper Street Activewear, Inc. immediately following the consummation of the acquisition
8. On July 9, 2014 - Upper Street Marketing, Inc., by Written Consent of The Board of Directors, accepted the resignations of William Clayton as Chairman, President, CEO, CFO, Secretary/Treasurer and Sole Director and appointed Stephen M. Meade, as President, CEO, Chairman, Secretary, Treasurer, Director and appointed Gordon McDougall, as CFO.
9. On July 9, 2014, MagMo, Inc., a Nevada corporation, and the owners of 100% of its issued and outstanding stock of Upper Street Marketing, Inc., entered into a Share Exchange Agreement along with investors of MagMo, Inc., were issued 10,032,000 of Common Stock, wherein MagMo Inc. became a wholly owned subsidiary.

10. During the year ended December 31, 2015, the Company issued 529,200 common shares for cash, resulting in gross proceeds totaling \$132,300. Additionally, the Company issued 125,000 common shares for debts totaling \$18,750. The Company also issued 2,400,000 common shares for an investment in an unrelated third party entity. The shares were valued at \$0.25 per share, resulting in a total investment value of \$600,000. The Company elected to fully impair this investment during the year ended December 31, 2015.

Additionally, Counsel has (i) reviewed and personally with management and a majority of the directors of the Issuer, (ii) reviewed the Information, as amended, published by the Issuer through the OTC News Service and (iii) discussed the Information with management and a majority of the directors of the Issuer.

OTC Markets Group, Inc. ("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) of the Securities Act of 1933 (the "Securities Act"). No person or entity other than the OTC Markets Group is entitled to rely upon this Letter. OTC Markets Group is granted full and complete permission and rights to publish this Letter via the OTC Disclosure and News Service for viewing by the public and regulators. Counsel is of the opinion that the Information (i) constitutes "adequate current public information" concerning the Issuer's securities (the "Securities") and the Issuer, and "is available" within the meaning of Rule 144(c)(2) of the Securities Act, (ii) includes all the information that a broker-dealer would be required to obtain from the Issuer in order to publish a quotation for the Securities pursuant to Rule 15c2-11 of the Securities Exchange Act of 1934, (iii) complies as to form with the OTC Markets Group's Disclosure Guidelines for Providing Adequate Current Information, available at [www.otcmarkets.com](http://www.otcmarkets.com), and (iv) has been posted through the OTC Disclosure and News Service.

To the best of Counsel's knowledge, after inquiry of management and the majority of the directors of the Issuer, neither Counsel, nor the Issuer, nor any 5% or more holders of the Securities is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

The undersigned is licensed in the State of California and resides in that state. Counsel is a United States resident and has been retained by the Issuer for the purpose of rendering this Letter and related matters.

Counsel has relied on information obtained from public officials, officers of the Issuer, and other sources. Counsel has no reason to believe that the records, certificates, or other documents of the Issuer (that we have reviewed) are not accurate, authentic, or reliable. The opinion expressed above is subject to the following assumptions, exceptions and qualifications:

- (a) We have assumed that (i) all information in all documents reviewed by us is true and correct, (ii) all signatures on all documents reviewed by us are genuine, (iii) all documents submitted to us as originals are true and complete, (iv) all documents submitted to us as copies are true and complete copies of the

originals thereof, and (v) each natural person signing any document reviewed by us had the legal capacity to do so.

(b) We have made no independent investigation as to the accuracy or completeness of any factual matters contained in the records, documents and certificates that we have reviewed in connection with the foregoing opinion.

(c) We are admitted to practice law in the State of California. The opinion expressed above is limited to the federal laws of the United States of America and the laws of the state of Oklahoma. No other opinion is expressed regarding the law of other jurisdictions, choice of law, or conflict of law and this Letter does not rely on the work of other counsel.

(d) Counsel is permitted to practice before the SEC and has not been prohibited from practice thereunder.

We express no opinion as to any matter other than as expressly set forth above, and no opinion on any other matter may be inferred or implied from this Letter. The opinions expressed herein are given as of the date of this Letter, and we disclaim any obligation to advise you of any change in any matter set forth herein.

Kind regards,



Randall J. Lanham, Esq.

RJL/rjl