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October 7, 2010

Issuer Services
Pink OTC Markets, Inc.
304 Hudson Street
New York, NY 10013

**Re: Attorney Letter with Respect to Adequate Current Information for
Corporate Universe, Inc. (the "Issuer")**

Dear Sir/Madam:

Please be advised as follows:

1. Pink OTC Markets is entitled to rely upon 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.
2. I am a United States resident and have been retained by the Issuer for the purpose of rendering this letter and related matters; specifically, I am a sole practitioner retained solely for the purpose of reviewing the current information supplied by the Issuer.
3. I have examined such corporate records and other documents and such questions of law as I consider necessary or appropriate for purposes of rendering this letter.
4. I am authorized to practice law in the Commonwealth of Virginia and in the District of Columbia. This letter applies to the federal laws of the United States, the District of Columbia and the Commonwealth of Virginia. I express no opinion as to the laws of any other jurisdiction.
5. I am permitted to practice before the Securities & Exchange Commission and have not been prohibited or disbarred from practice, in any respect, before that agency.
6. As to matters of fact, I have relied upon information obtained from public officials, officers of the Issuer and other sources and all such sources are believed to be reliable. In my examination, I have assumed the genuineness of all signatures on all documents, the legal capacity of all natural persons, the authenticity of all documents submitted to me as

originals, the conformity to original documents of all documents submitted to me as photostatic copies, and authenticity of the originals of such latter documents.

7. I have reviewed the following listed documents, containing the Information concerning the Issuer and the Securities that is publicly available, and in connection with the preparation of this Letter (the "Information") specified the dates that the listed documents were posted in the Pink Sheets News Service:

Date of Posting with OTC Disclosure and News Service	Description of Document
August 11, 2008	Form 8-K for Elgin Technologies, documenting the Change in Control of Registrant and the October 16, 2007 order in Bankruptcy Court permitting the sale of the corporate shell and the terms of Purchase Agreement
September 10, 2008	Form 15-12G for Elgin Technologies
December 16, 2008	Articles of Incorporation
December 16, 2008	Corporate Bylaws
December 16, 2008	Initial Company Information and Disclosure Statement
August 2, 2010	Press Release, announcing Inicia Incorporated's acquisition of Manhattan Transfer Registrar Company and announcing new management and name change
August 30, 2010	Press Release, announcing a 10 for 1 forward split
September 16, 2010	Financial Reports - Quarterly Report, containing a Balance Sheet for Inicia Incorporated as of June 30, 2010; Statement of Cash Flow January through June 2010; Profit & Loss January through June 2010
September 16, 2010	Financial Reports - Annual Reports, containing Balance Sheets for Inicia Incorporated for the years ended December 31, 2007; December 31, 2008; and December 31, 2009

September 16, 2010	Financial Report - Annual Report, containing Profit & Loss for Manhattan Transfer Registrar for January 1, 2009 through December 31, 2009
September 16, 2010	Financial Reports - Semi-Annual Report, containing Balance Sheet; Statement of Cash Flows; and Profit & Loss for Manhattan Transfer Registrar for January through June 2010
September 22, 2010	Press Release, announcing Inicia Incorporated completed name change to Corporate Universe, Inc.; trading symbol changed to COUV; and the establishment of a management consulting division, Advanta Management Consulting, Inc.
September 22, 2010	Supplemental Information regarding Issued & Outstanding Shares
September 30, 2010	Press Release, announcing operations and expansion plans; location of new corporate offices; and launch of new corporate website
October 5, 2010	Articles of Incorporation – Certificate of Amendment dated May 6, 2010, amending the total number of shares authorized to be issued
October 5, 2010	Articles of Incorporation – Certificate of Amendment dated July 31, 2010, amending the corporate name of Issuer to Corporate Universe, Inc.

8. To the best of my knowledge, as of the date of this letter, the Information referred to above (i) constitutes “adequate current public information” concerning the Securities and the Issuer and “is available” within the meaning of Rule 144(c)(2) of 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 (the “Exchange Act”), (iii) complies as to form with the Pink OTC Markets’ Guidelines for Providing Adequate Current Information, which are located on the Internet at www.otcm Markets.com, and (iv) has been posted through the OTC Disclosure and News Service.
9. The person responsible for preparation of the financial statements contained within the documents listed in Paragraph 7 is David R. Behanna. Mr. Behanna is a certified public

accountant. The financial statements are unaudited and prepared in accordance with GAAP standards.

10. The Issuer's transfer agent is Pacific Stock Transfer Company, 4045 South Spencer Street, Suite 403, Las Vegas, NV 89119. The transfer agent is registered with the SEC. I confirmed the number of outstanding shares set forth in the information by directly communicating, by phone and email, with the transfer agent.
11. I have (i) personally met with management and all directors of the Issuer, (ii) reviewed the Information, as amended, published by the Issuer on the Pink Sheets News Service and (iii) discussed the Information with management.
12. To the best of my knowledge, after inquiry of management and the Board of Directors, neither the Issuer, any 5% shareholder, nor counsel is under investigation by and federal, or state regulatory authority for any violation of federal or state securities laws.
13. This letter is given solely to you, and may not be released to or relied upon by, (nor is it intended to benefit), any other person or for any other purpose without our prior written consent of the undersigned, provided; however, Pink OTC Markets has full and complete permission to publish the letter through the OTC Disclosure and New Service for viewing by the public and regulators.

If you have any questions, please feel free to contact me.

Very truly yours,



Elizabeth Pignatello

cc: Michael Krome, Corporate Universe, Inc.