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April 4, 2018

VIA PDF FOR FILING ON OTC MARKETS/PINK

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

Re: Matchaah Holdings, Inc. (fka Gear International, Inc.); Attorney Letter with Respect to Adequate Current Information; Annual Disclosure Statement for the Period Ended December 31, 2017, as revised

Dear Sirs:

This letter is written on behalf of Matchaah Holdings, Inc., (fka Gear International, Inc.) (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 Minnesota and the undersigned counsel (hereafter "Counsel") is a U.S. resident and has 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. This Firm's Counsel, Peder K. Davisson, Esq., is a U.S. resident and serves as the Issuer's Secretary and is a beneficial owner of the Issuer's securities. Mr. Davisson, individually, serves as General Counsel to the Issuer and the Firm is serving as regular disclosure counsel and for the purpose of reviewing the current information supplied by the Issuer. Neither this Firm nor Counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

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 Minnesota 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 therein:

Issuer was initially incorporated in Delaware on January 8, 1993, and thereafter merged to change domiciles with a Nevada corporation by the same name on October 31, 1997; thereafter it was domesticated in the State of Wyoming on September 16, 2010 following which it was redomiciled in the State of Delaware in 2016. 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;
Articles of Incorporation and Amendments thereto and Corporate By-Laws;

Posted	Report Title	Period End Date
April 4, 2018	Annual Report	Dec 31, 2017

The information, as of the period covered by this letter, 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 December 31, 2017) which are located on the Internet at www.otcm Markets.com; and (iv) has been posted on the OTC Markets News Service.

~ Please be advised that:

- The person responsible for the preparation of the financial statements contained in the quarterly and annual reports is Dennis Atkins, CPA, MAcc, 6175 Plumtree Lane, Edmond, Oklahoma 73034, office phone 405-330-8395. The financial statements have not been audited. Mr. Atkins is a certified public accountant, and had considerable on-job training, having been responsible for collection and oversight of financial data of publicly traded and private companies for more than 20 years. He was a principal of the CPA firm that was responsible for the audits of many different public companies and has served on the audit committee and/or as Treasurer of several companies, drafted associated management’s discussion and analysis (“MD&A”) which, emphasized proper revenue recognition. Mr. Atkins has confirmed that, while unaudited, all information for this December 31, 2017 annual report 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 Action Stock Transfer Corp., 2469 E. Fort Union Blvd, Suite 214, Salt Lake City, UT 84121; Tel: (801) 274-1088; www.actionstocktransfer.com, (the “Transfer Agent”). The Transfer Agent is registered under the Exchange Act. This Firm has confirmed 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.

Regards,
Davisson & Associates, PA

A handwritten signature in blue ink, appearing to read "Peder K. Davisson", is written over a horizontal line.

By: Peder K. Davisson, Esq.