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October 23, 2020

OTC Markets Group, Inc.  
304 Hudson Street  
New York, New York 10013

Re: Imagination TV, Inc., a Wyoming Corporation (the “Issuer”), and its securities (the “Securities”).

Gentlemen/Ladies:

Please be advised that:

1. OTC Markets Group, Inc. is entitled to rely on this letter (“Letter”) to determine whether the Issuer has made current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933, as amended (“Securities Act”).
2. I am a United States citizen. I am the Regular Corporate/Securities and Disclosure Counsel for the Issuer and in connection therewith have been retained by the Issuer for rendering the Letter and related matters as well as acting in the capacity of Regular Corporate Securities Disclosure Counsel.
3. I have examined such corporate records, other documents, information, and such questions of law, as I considered necessary or appropriate for rendering this Letter. Counsel has reviewed specific documents concerning the Issuer in connection with the preparation of the Letter, which documents are listed below in Item 8 with the date that specific reports were posted through the OTC Disclosure and New Service (the “OTC Service”).
4. I have relied on information obtained from public officials, officers of the Issuer, and other sources. I have no reason to believe that the records, certificates, or other documents of the Issuer are not accurate, authentic, or reliable. The opinion expressed herein is subject to the following assumptions, and qualifications as I have assumed that (i) all information in all documents reviewed by this law firm is true and correct, (ii) all signatures on all documents reviewed by this law firm are genuine; (iii) all documents submitted to this law firm as originals are true and accurate; (iv) all documents submitted to this law firm as copies are true and complete copies of the originals thereof; and (v) each natural person signing any document reviewed by this law firm had the legal capacity to do so. I am authorized to practice law in the State of Florida. This letter applies to the United States of America and all jurisdictions thereunder. This Letter is not in reliance upon the work of any other counsel.
5. I am permitted to practice before the United States Securities and Exchange Commission (“SEC”) and have not been prohibited from practicing thereunder.
6. As to matters of fact, I have relied on information from public officials, the Issuer’s officers, and all such sources are believed to be reliable.
7. In my examination, I have assumed the genuineness of all signatures on all documents, the legal capacity of natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as photostatic copies and authenticity of the originals of the foregoing documents.
8. I have reviewed the following documents pertaining to the Issuer and its Securities in connection with the preparation of the Letter, which is publicly available and posted with the OTC Service: (a) unaudited financial statements and Disclosure Statement (including Items 1-10 included therein), for the year ended December 31, 2019 (and for the year ended December 31, 2018 also included for comparative purposes) and completed information posted on the OTC Service on August 13, 2020; (b) unaudited financial statements and Disclosure Statement (including Items 1-10 included therein) for the 3 month period ending September 30, 2019 posted on the OTC Service April 27, 2020; (c) unaudited financial statements and Disclosure Statement (including Items 1-10 included therein) for the 3 month period ending June 30, 2019 posted on the OTC Service on April 27, 2020; (c) unaudited financial statements

and Disclosure Statement, including Items 1-10 included therein, for the 3 month period ending March 31, 2019 posted on the OTC Service on September 14, 2019; (d) unaudited financial statements and Disclosure Statement, including Items 1-10 included therein, for the 3 month period ending March 31, 2020 posted on the OTC Service on August 13, 2020; (e) unaudited financial statements and Disclosure Statement, including Items 1-10 included therein, for the 3 month period ending June 30, 2020 posted on the OTC Service on September 24, 2020. All of the foregoing financial statements for the designated financial periods are not audited. The Company's management participated in the gathering of the Information for the Issuer's financial statements and is responsible for the accuracy and completeness of the Information. The financial statements as prepared by David Natan were prepared in accordance with US Generally Accepted Accounting Principles ("GAAP").

9. The information in Item 8 above (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, (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, as amended, (iii) complies as to form with the OTC Markets Group's OTC Pink Disclosure Guidelines, which are located on the Internet at [www.otcmarkets.com](http://www.otcmarkets.com), and (iv) has been posted through the OTC Service.

10. The person responsible for the preparation of the unaudited financial statements referred to above in Item 8 were prepared in accordance with GAAP is David Natan, an accountant located in Parkland, Florida who has 44 years of accounting experience and 32 years of preparing financial reports in conformity with GAAP for publicly traded companies.

11. The Issuer's transfer agent is Action Stock Transfer, 2469 E. Fort Union Blvd, Suite 214, Salt Lake City, UT 84121, which is registered as a transfer agent with the SEC. I have confirmed the number of outstanding shares issued and outstanding (3,136,807,044) as of December 31, 2019 by reviewing the shareholder list from the transfer agent.

12. I have (i) personally met via a Facetime session on October 22, 2020, with Juan Areco, the Chief Executive Officer/Chief Financial Officer/Sole Director; (ii) reviewed the Information with Juan Areco published by the Issuer through the OTC Service; and (iii) discussed the Information with Juan Areco published by the Issuer through the OTC Service.

13. To the best of my knowledge, and after inquiring of the Issuer's Officers and Directors, and reviewing/examining the filings with the OTC Disclosure and News Service, neither the Issuer, its Officers, Directors, or any 5% shareholder, nor counsel is under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

14. The Chief Executive Officer/Chief Financial Officer/Director of the Issuer, Juan Areco, was solely responsible for the preparation of the Disclosure Statements, with the exception of the unaudited financial statements referenced in Item 8, which financial statements were prepared by David Natan as previously stated in Item 8.

15. This letter is given solely to OTC Markets Group, Inc. and may not be released to or relied upon by, nor is it intended to benefit, any other person without my prior written consent. OTC Markets Group has full and complete permission to publish the Letter through the OTC Service for viewing by the public and regulators.


16. I am not currently or have been in the past five years or prior to, or ever, suspended or barred from practicing in any state or jurisdiction, or charged in a civil or criminal case. I am not currently, nor have I been in the past 5 years, or ever, been the subject of an investigation, hearing, or proceeding by the SEC, or U.S. Commodity Futures Trading Commission, the Financial Industry Regulatory Authority, or any other federal state or foreign regulatory agency.

17. For the 3-month period ending March 31, 2019, the Company was designated as a Non-Shell Company and had \$151,500 of assets. For the 3-month period ended June 30, 2019, the Company was designated as a Shell Company and had only \$1,629 of assets. For the 3-month period ended September 30, 2019, the Company was designated a Shell Company and only had \$1,858 of assets. For the 12 months ended December 31, 2019, the Company only had \$1,793 of total assets and was designated as a Shell Company. For the 3-month period ending March 31, 2020 the Company had only \$1,951 of assets and was designated as a Shell Company. For the 6-month period ending June 30, 2020, the Company had only \$1,734 of assets and was designated as a Shell Company. As such, the Company has had nominal assets since its report for the period ending June 30, 2019 and has been designated as a Shell Company and remains a Shell Company as of the date of this opinion letter, October 23, 2020.

18. I currently have no common stock shares or other securities of the Issuer. I have never received, purchased, or sold any of the Issuer's common stock shares or its other securities at any time in the past. I have no agreement, understanding or arrangement with the Issuer to receive any common stock shares or other securities of the Issuer in the future or under any circumstances.

Sincerely yours,

Frederick M. Lehrer, P. A.

By:   
Frederick M. Lehrer, For the Firm