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October 30, 2020

OTC Markets Group Inc.
300 Vesey Street, 12th Floor
New York, New York 10282

Re: Corporate Universe, Inc., a State of Delaware corporation (the “Company,” “COUV” or “Issuer”).

Subj.: Letter with Respect to Adequate Current Information for the Issuer: Annual Reports for the Years Ended December 31, 2018 and 2019, along with its Quarterly Reports for the Periods Ended March 31, 2020 and June 30, 2020.

Dear Ladies and Gentlemen:

I write to provide the OTC Markets Group Inc. with an opinion with respect to the Company. OTC Markets Group Inc. is entitled to rely on such opinion in determining whether to permit quotations in the Issuer’s securities (the “Securities”) in the OTC Markets Group Inc. quotation venue and in deciding whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended (the “Securities Act”).

I am a U.S. resident and I have been retained by the Issuer solely for the purpose of reviewing the current information supplied by the Issuer. I do not own any shares of the Issuer’s securities and will not receive any shares of the Issuer’s securities as payment for services rendered, currently or in the future.

I have examined such corporate records, e.g. Articles of Incorporation, Bylaws, corporate minutes and other documents and such questions of law as I have considered necessary or appropriate for purposes of rendering this letter. I am authorized to practice law in the State of Ohio, including the laws of the United States. I am permitted to practice before the Securities and Exchange Commission (the “Commission”) and have not been prohibited from practice thereunder.

I am not currently and have not been in the preceding five (5) years, suspended or barred from practicing in any state or jurisdiction, or charged in a civil or criminal case. I am not currently and have not been in the preceding five (5) years, subject of an investigation, hearing, or proceeding by the Commission, the U.S. Commodity Futures Trading Commission (“CFTC”), the Financial Industry Regulatory Authority (“FINRA”), or any other federal, state, or foreign regulatory agency.

On the 26th and 29th days of October, 2020, the Issuer posted on the OTC Disclosure and News Service its Annual Reports for the years ended December 31, 2018 and 2019, along with its Quarterly Reports for the periods ended March 31, 2020 and June 30, 2020, prepared in accordance with Rule 15c2-11(a)(5)

promulgated under the Securities and Exchange Act of 1934 (the "Exchange Act"). I have reviewed all such documents (the "Information") in connection with the preparation of this letter and find them to be suitable for public disclosure.

It is my belief that the Information (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 Exchange Act, (iii) complies as to form with the OTC Markets Group Inc. Guidelines for Providing Adequate Current Information, which are located on the Internet at www.otcmarkets.com, and (iv) has been posted on the OTC Disclosure and News Service.

The opinion and conclusions herein are based upon documentation and facts made available to me by the Company and are based on the accuracy of those documents and facts. The documentation that was provided to me was believed to be true and reliable in its contents. Below is the information posted to the OTC Disclosure and News Service on October 26 and 29, 2020 which I have reviewed in rendering this opinion:

1. Annual Reports years ended December 31, 2018 and 2019 and its Quarterly Reports for the periods ended March 31, 2020 and June 30, 2020.
2. Balance Sheet as of December 31, 2018, December 31, 2019, March 31, 2020 and June 30, 2020 (unaudited).
3. Statement of Operations for years ended December 31, 2018 and 2019 and quarters ended March 31, 2020 and June 30, 2020 (unaudited).
4. Statement of Stockholders' Deficit for the years ended December 31, 2018 and 2019 and quarters ended March 31, 2020 and June 30, 2020 (unaudited).
5. Statement of Cash Flows for the years ended December 31, 2018 and 2019 and quarters ended March 31, 2020 and June 30, 2020 (unaudited).
6. Notes to Financial Statements (Unaudited).

I personally met with Isaac H. Sutton, CEO and Director of the Issuer, to discuss and review the above documentation. In the event that the facts and information in all such documents are determined not to be true, this opinion shall be null and void.

The party responsible for preparation of the financial statements of the Issuer is:

William Thomas, CPA
A-Frame Accounting & Advisory, Inc.
3419 West Gray Court
Tampa, Florida 33609
Phone: 813.928.6237
Email: triphomas@aframeaccounting.com

The Transfer Agent for the Issuer is:

Pacific Stock Transfer Company
4045 South Spencer Street, Suite 403
Las Vegas, NV 89119
Phone: 800.785.3033
Fax: 702.433.1979
Email: info@pacificstocktransfer.com

The Transfer Agent is listed with the Commission and also has Depository Trust Corporation approval. As of December 31, 2018, December 31, 2019, March 31, 2020 and June 30, 2020, there were 565,716,330 shares of Common Stock issued and outstanding of the Issuer. The Company's Transfer Agent was the source of confirmation of the common shares outstanding of the Issuer.

To the best of counsel's knowledge, after inquiry of management and the directors of the Issuer, neither the Issuer, nor counsel or any 5% holder is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities law.

The Company was incorporated in the State of Delaware on May 28, 1986. COUV is a Pink Sheet Issuer filing current, public information with OTC Markets Group Inc. electronic quotation venue; however, the Company did not begin filing public information until March of 2000; therefore, it is uncertain whether the Company was a "shell company" as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934 from inception until the time it began filing with the Commission. Moreover, since filing in 2000, there have been years during which the Company did not file any public information.

Since inception, the Company has amended its corporate name and business plan numerous times, while also undergoing multiple changes in control. According to the Company's corporate website, www.corpuniverse.com, and its public filings, COUV is currently focused on emerging business development to create value for its shareholders and the Company provides the environment for business growth and stability.

In its Annual Reports for the years ended December 31, 2018 and 2019, the Company reported no assets, no revenue and no operating expenses. At the period end June 30, 2020, the Company reported no assets and operating expenses of \$12,500.00. Finally, the Company does not appear to have an identified business plan or management team in place. Therefore, I conclude that the Company is currently a "shell company."

The OTC Markets Group Inc. is entitled to rely on the opinion set forth hereinabove when determining whether to permit quotations in the Issuer's Securities in the OTC Markets Group Inc. quotation venue and the OTC Markets Group Inc. is hereby granted permission to post this letter on the OTC Disclosure and News Service for viewing by the public and regulators. However, this letter and the opinions set forth herein may not be quoted in whole or in part, relied upon by any other person or entity, filed with any government agency or otherwise referred to or utilized for any other purpose, without, in each instance, my prior written consent.

Respectfully submitted,



Morgan E. Petitti, Esq.