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January 21, 2022

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

Re: Absolute Health and Fitness, Inc. (AHFI)
Annual Report - December 31, 2021
OTC Markets Atty Ltr

Dear Sir/Madam:

I have been engaged by Absolute Health and Fitness, Inc., a Nevada corporation ("Company"), for the purpose of rendering this letter to OTC Markets Group Inc. ("OTC Markets") with respect to the information publicly disclosed by the Company and published in the OTC Disclosure and News Service. OTC Markets is entitled to rely on this letter in determining whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended ("Securities Act").

I hereby represent that I am a U.S. resident. I am licensed to practice law in the States of Louisiana (Active) and Texas (Inactive) and I am permitted to practice before the U.S. Securities and Exchange Commission ("SEC"); I have not been prohibited from practice before them. As such, I am permitted to opine on the federal laws of the United States. I have been retained by the Company for the purpose of rendering this letter and related matters solely for the purpose of reviewing the current information supplied by the Company. I do not beneficially own any shares of the Company's securities. I have not received nor do I have any agreement to receive in the future, shares of the Company's stock, in payment for services.

In connection with rendering this opinion, I have investigated such corporate records and other documents, and such questions of law as counsel considered necessary or appropriate for purposes of rendering this letter. In examining the documents, I 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, the correctness of facts set forth in such documents, due authority and capacity of all parties executing documents on behalf of parties other than the Company and that all documents constitute valid and legally binding obligations of the parties enforceable according to their terms. I have relied on information obtained from public officials, officers of the Company and other sources. I have no reason to believe that records, certificates or documents of the Company (that I have reviewed) are not accurate, authentic or reliable.

Regarding this letter, I have reviewed the following documents containing the Information that is publicly available through the OTC Disclosure & News Service published at <http://www.otcmarkets.com/stock/AHFI/disclosure> in connection with the preparation of this letter:

<u>Published</u>	<u>Report Title</u>	<u>Period End Date</u>
Jan-05-2022	Annual Report W/ Financials	Dec 31, 2021
Aug-23-2021	Supplemental Information-Court Appointed Custodian	Jun-30-2021
Aug-23-2021	Annual Report W/ Financials	Dec 31, 2019
Aug-23-2021	Annual Report W/ Financials	Dec 31, 2020
Aug-23-2021	Quarterly Report	Mar-31-2021
Aug-23-2021	Quarterly Report	Jun-30-2021

Based on the examination and inquiry set forth above, I am of the opinion that the Information: (a) constitutes "adequate current public information" concerning the common stock of the Company quoted on the OTC Markets ("Securities") and the Company itself, and "is available" within the meaning of Rule 144(c)(2) under the Securities Act; (b) includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934, as amended ("Exchange Act"); (c) complies as to form with the OTC Markets Group's OTC Pink Disclosure Guidelines (Pink Current Information Tier), which are located on the Internet at www.otcmarkets.com/stock/AHFI/disclosure; and (d) has been published through the OTC Disclosure and News Service.

Issuers financial statements are not audited. The person responsible for the preparation of the financial statements contained in the report for the annual periods identified herein is Kareem Mansour, CEO, President and court appointed custodian who by reason of his experience serving as a court appointed custodian for the company in managing and operating businesses and by reason of his experience is qualified to prepare the Company's financials.

The Company's transfer agent is Issuer Direct Corporation, One Glenwood Avenue, Suite 1001, Raleigh NC 27603; Telephone: +1.919.481.4000 ("Transfer Agent"). The Transfer Agent is registered with the SEC. To confirm the number of outstanding shares set forth in the Information, the undersigned relied on information provided by the company, transfer agent, including issuance and balance reports and historical information contained in the Company's published OTC Disclosures. In addition, the undersigned relied on information provided by the Company, including subscription and other agreements and corporate resolutions.

I have reviewed the Information published by the Company through OTC Disclosure News Service, and have discussed the Information with management and the sole director of the Company. I have met with management via teleconference, consisting solely of Issuer's director, CEO and president Kareem Mansour; reviewed the information, as amended, published by Issuer through the OTC News and Disclosure Service; and discussed the

information with that individual as management and the sole director of the Issuer. Because of travel and other restrictions imposed by the Covid-19 Pandemic, in addition to severe and catastrophic weather conditions, we have not been able to meet in person.

As of this report officers, directors and Shareholders with 5% or more shareholdings are:

Kareem Mansour:	director, CEO, President, Treasurer, Secretary and 5% shareholder
Mike Clark:	5% shareholder
John A Diaz:	5% shareholder
Carole D Hlozek:	5% shareholder
Ryzcek Investment GMBH:	5% shareholder

With the exception of Mr. Mansour, as of December 31, 2020 none of the above listed persons have any relationship to current management.

Counsel is not currently, nor has been in the past five years, suspended or barred from practicing in any state or jurisdiction, and counsel has not been charged in a civil or criminal case. Further, Counsel is not currently, nor has been in the past five years, the subject of an investigation, hearing, or proceeding by the SEC, the U.S. Commodity Futures Trading Commission (CFTC), the Financial Industry Regulatory Authority (FINRA), or any other federal, state, or foreign regulatory agency.

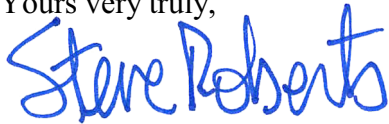
To my best knowledge, after inquiry of management and the directors of the Company, neither the Company, its officers and directors, any holder of 5% or more of the securities of the Company, nor this counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

Issuer is not a reporting public company and is not subject to the reporting requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934 and does not voluntarily file reports with the SEC. I further understand based upon disclosures published by the Issuer through the OTC Disclosure and News Service at <http://www.otcm Markets.com/> ("OTC Disclosures") posted in compliance with the disclosure requirements of the Guidelines for Providing Adequate Current Information established by Pink OTC Markets that the Issuer has reported itself as a "shell company" in its OTC Disclosures as defined in Rule 405 and is required to comply with Rule 144(i)(2) in order to cure its status as a shell company.

This letter is being delivered to OTC Markets for its sole use and benefit and is not to be used, circulated, quoted or otherwise referred to or relied upon for any other purpose without express written consent, except that OTC Markets has full and complete permission and rights to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators. This letter may not be filed with any governmental agency, other entity or person, without my advance, written consent.

It is understood that I express no opinion as to the applicability to or compliance with any state securities laws and regulations. In addition, this letter is given as of the date set forth above and is restricted to the stated facts and circumstances presented to me and described herein, and that any other or different facts and circumstance might require a different letter by me. I assume no, and hereby disclaim any, obligation to update or supplement this letter to reflect any facts or circumstances that may hereafter come to my attention or any changes in laws that may hereafter occur.

Yours very truly,

A handwritten signature in blue ink that reads "Steve Roberts". The signature is written in a cursive, slightly stylized font.

M. Stephen Roberts

cc: Absolute Health and Fitness Inc. 2021 OTC Markets Atty Ltr