

LAW OFFICES  
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May 13, 2022

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

**Re: Attorney Letter with Respect to Adequate Current  
Information of Southern Home Medical, Inc. (the “Issuer”).**

Dear Sir or Madam:

This firm has acted as been engaged as securities counsel (the “Counsel”) for the Issuer on a limited basis, and has been asked to prepare this Letter of Counsel (the “Letter”), as to whether there is current information available on the OTC Disclosure and News service for the Issuer and related matters for the period ending reflected in the financial reports. On May 10, 2022 the Issuer posted on the OTC Disclosure and News Service revised Disclosure Statement for the Annual Report for the year ended December 31, 2021, 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.

1. OTC Markets Group is entitled to rely on 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. Counsel is a U.S. resident and JMS Law Group, PLLC has been retained by the Issuer for the purpose of rendering this Letter and related matters and serves as outside securities counsel. Counsel does not own any shares of the issuer’s securities.

3. Counsel has examined such corporate records and other documents and such questions of law as counsel considered necessary or appropriate for purposes of rendering the Letter. Counsel has reviewed specific documents concerning the Issuer (the “Information”) in connection with the preparation of this Letter.

4. The undersigned is licensed in the State of New York.

5. The undersigned is permitted to practice before the Securities and Exchange Commission (the “SEC”) and has not been prohibited from practice thereunder. The undersigned is not currently, nor has in the past five years, been 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.

6. The undersigned is not currently, and has not been in the past five years, suspended or barred from practicing in any state or jurisdiction, and has not been charged in a civil or criminal case.

7. As to matters of fact, counsel has relied on information obtained from public officials, officers of the Issuer and other sources, counsel believe the Information is believed to be accurate and reliable. The opinions and conclusions contained in this Letter are based upon the Information and facts made available to Counsel, and are solely based on the accuracy of such Information and facts. In the event that the Information is determined not to be true, this Letter is rescinded and to be deemed null and void. Counsel has discussed the above Information, and the underlying assumptions Counsel is relying upon, with the management of the Issuer.

8. The Information counsel has reviewed is listed below with the date it was posted through the OTC Disclosure and News Service (the "OTC News Service"), if applicable:

- Annual Report for the year ended December 31, 2021 posted May 11, 2022.
- Quarterly Report for the period ending September 30, 2021 posted November 15, 2021.
- Quarterly Report for the period ending June 30, 2021 posted August 16, 2021.
- Quarterly Report for the period ending March 31, 2021 posted August 9, 2021.

Counsel has relied on information obtained from public officials, officers of the Issuer, and other sources. Counsel has no reason to believe that the records, certificates, or other documents of the Issuer (that we have reviewed) are not accurate, authentic, or reliable. The opinion expressed above is subject to the following assumptions, exceptions and qualifications:

(a) the undersigned has assumed that (i) all information in all documents reviewed by us is true and correct, (ii) all signatures on all documents reviewed by us are genuine, (iii) all documents submitted to us as originals are true and complete, (iv) all documents submitted to us as copies are true and complete copies of the originals thereof, and (v) each natural person signing any document reviewed by us had the legal capacity to do so.

(b) We have made no independent investigation as to the accuracy or completeness of any factual matters contained in the records, documents and certificates that we have reviewed.

9. 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 Securities Exchange Act of 1934 (the "Exchange Act"), (iii) complies as to form with the OTC Markets Group's Pink Basic Disclosure Guidelines, which are located on the Internet at [www.otcmarkets.com](http://www.otcmarkets.com), and (iv) has been posted through the OTC Disclosure & News Service.

10. The financial statements contained in the Information are not audited but are prepared in accordance with US GAAP. The person responsible for gathering the Information and preparing the unaudited Financial Statements is VX Accounting & Tax Inc., Vincent Xiao, CPA the Issuer's Accountant.

11. The Issuer's transfer agent is Transfer Online, Inc. To Counsel's best knowledge, the transfer agent is registered with the Securities and Exchange Commission. A Shareholder list was used by Counsel and the Issuer to confirm the number of outstanding shares set forth in the Annual Report.

12. Counsel has personally (and or telephonically) met with Li Yong (President, Director), Dr. Lei Yang (COO), Jun Wen Tan (CFO, Director), and Dong Mei Chen (Director), which constitute all of the directors and executive officers of the Issuer, reviewed the Information, as amended, published by the Issuer through the OTC Disclosure & News Service and discussed the Information with both of such gentlemen.

13. To the best of Counsel's knowledge, after inquiry of management, neither Counsel, nor the Issuer, nor any 5% or more holders of the Securities is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

14. No person other than OTC Markets Group is entitled to rely on this Letter but grants OTC Markets Group full and complete permission and rights to publish the letter through the OTC Disclosure & News Service for public viewing.

15. As of December 31, 2021, September 30, 2021, June 30, 2021 and March 30, 2021 the Issuer has represented in its Reports that it was not a "shell company" as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934.

The opinion expressed above is limited to the federal laws of the United States of America. No other opinion is expressed regarding the law of other jurisdictions, choice of law, or conflict of law. We express no opinion as to any matter other than as expressly set forth above, and no opinion on any other matter may be inferred or implied from this Letter. The opinions expressed herein are given as of the date of this Letter, and we disclaim any obligation to advise you of any change in any matter set forth herein.

Very Truly Yours,

/s/ Jeffrey M. Stein, Esq.  
JMS Law Group, PLLC