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January 9, 2024

VIA OTCIQ.COM UPLOAD ONLY

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

Re: Adequate Current Information Regarding Pharmagreen Biotech, Inc.

Ladies and Gentlemen:

This firm, Newlan Law Firm, PLLC (“Counsel”), has acted as legal counsel for **Pharmgreen Biotech, Inc.** (the “Company”) and has been retained for the purpose of preparing this First Revised Opinion of Counsel, applying the applicable laws of the United States, regarding the Company’s corporate operations and level of disclosure of corporate information with regard to the Pink OTC Markets Disclosure Guidelines.

Reliance. OTC Markets Group, Inc. (“OTC Markets Group”) is entitled to rely on this First Revised Opinion of Counsel 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.

Disclosure Information. In the course of preparing this First Revised Opinion of Counsel, Counsel has reviewed the following documents posted through the OTC Disclosure & News Service (collectively, the “Disclosure Information”) in connection with the preparation hereof:

Date of Publication	Title of Report	Period End Date
01/07/2024	Annual Report - Amended Disclosure & Annual Report	09/30/2023
12/20/2023	Attorney Letter with Respect to Current Information - Attorney Letter with Respect to Current Information	09/30/2023

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Date of Publication	Title of Report	Period End Date
12/13/2023	Annual Report - Annual Report	09/30/2023
12/01/2023	Form 15-12G filed with the Securities and Exchange Commission	N/A
08/14/2023	Quarterly Report on Form 10-Q for the Period Ended June 30, 2023, filed with the Securities and Exchange Commission	06/30/2023
05/19/2023	Quarterly Report on Form 10-Q for the Period Ended March 31, 2023, filed with the Securities and Exchange Commission	03/31/2023
05/18/2023	Current Report on Form 8-K filed with the Securities and Exchange Commission	04/27/2023
05/12/2023	Form NT 10-Q filed with the Securities and Exchange Commission	03/31/2023
02/14/2023	Quarterly Report on Form 10-Q for the Period Ended December 31, 2022, filed with the Securities and Exchange Commission	12/31/2022
01/17/2023	Annual Report on Form 10-K for the Period Ended September 30, 2023, filed with the Securities and Exchange Commission	09/30/2022

The opinions and conclusions contained in this First Revised Opinion of Counsel are based upon documentation and facts made available to this firm and are solely based on the accuracy of those documents and facts. Further, Counsel has reviewed all prior disclosures posted by the Company with OTC Disclosure & News Service, as amended. All such information is believed to be accurate and reliable. In the event that the facts and information in any or all of such documents are determined not to be true, this First Revised Opinion of Counsel is rescinded and to be deemed null and void. Counsel has discussed the above documentation, and the underlying assumptions this firm is relying upon, with the management of the Company.

Investigation. Counsel has also examined other related corporate information as necessary and information provided by the Company's management for the purposes of this First Revised Opinion of Counsel.

Additionally, in connection with Counsel's investigation of the Company, Counsel has met, via e-mail and telephone, with Peter Wojcik, the Sole Director of the Company, and discussed the information contained in the Company's Disclosure Information. Counsel has confirmed that Mr. Wojcik has reviewed the Disclosure Information and has certified that the Disclosure Information does not contain any untrue statement of material fact or omit to state a material fact that would make the Disclosure Information not misleading and agrees with their contents.

Counsel has personally conferred further with Terry Kwan, who, as the Company's Principal Accounting Officer, is responsible for overseeing the preparation of the financial statements contained in the Company's Disclosure Information, and specifically discussed such financial statements and their preparation. At the time of preparation of the financial statements and currently, Mr. Kwan served and serves the Company as its Principal Accounting Officer. Mr. Kwan has experience in the collection and oversight of financial data. The financial statements of the Company for the year ended September 30, 2023, have not been audited.

Share and Other Information. The Company has (a) 2,000,000,000 authorized shares of common stock, of which 663,645,739 shares of common stock are issued as of the date of this First Revised Opinion of Counsel; and (b) 1,000,000 authorized shares of preferred stock, of which 10,000 shares of Series A Super Voting Preferred Stock are issued and outstanding as of the date of this First Revised Opinion of Counsel.

Transfer Agent. The Company's Transfer Agent is: TranShare Corporation, Bayside Center 1, 17755 North US Highway 19, Suite 140, Clearwater, Florida 33764. Additionally, a search of the SEC's EDGAR system confirmed that TranShare Corporation is a registered transfer agent. A review of the Company's public filings and other available information was the method used to confirm the number of outstanding shares.

Regulatory Actions. Upon further inquiry of management and the Board of Directors of the Company, to the best of Counsel's knowledge, neither the Company nor any person or entity holding at least five percent (5%) of the Company's capital stock is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities law.

Shell Status. The Company states that it is not currently a shell company, as defined in Rule 405 of the Securities Act of 1933, as amended, and Rule 12b-2 of the Securities Exchange Act of 1934.

Opinions. Based on the foregoing, it is Counsel's opinion that the Disclosure Information:

- (a) constitutes "adequate current public information" concerning the common stock of the Company and "is available" within the meaning of SEC Rule 144(c)(2) of the Securities Act of 1933, as amended,
- (b) includes all of the information that a broker-dealer would be required to obtain from an issuer in order to publish a quotation for the common stock of the Company pursuant to Rule 15c2-11 under the Securities Exchange Act of 1934,
- (c) complies as to form with the OTC Markets Group's Pink Basic Disclosure Guidelines and
- (d) has been posted through the OTC Disclosure & News Service.

No Reliance by Other Persons. No person or entity other than OTC Markets Group is entitled to rely upon this First Revised Opinion of Counsel. OTC Markets Group, however, is granted full and complete permission and rights to publish this document via the OTC Disclosure & News Service for viewing by the general public and regulators. The public and OTC Markets Group may rely on the above in determining whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933, as amended.

Information With Respect to Counsel. The author of this letter has been admitted to practice in the State of Texas and is a resident of the United States. The opinions expressed herein are in reference to the laws of the United States. The undersigned counsel is permitted to practice before the Securities and Exchange Commission and has not been prohibited from practice before the Commission. Counsel is not currently, nor, in the past five years, has 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. Additionally, during the last five years, Counsel has not been suspended or barred from practicing in any state or jurisdiction and has not been charged in a civil or criminal case.

Ownership of Counsel. Counsel beneficially owns no shares of common stock or preferred stock of the Company. There exists no agreement, express or implied, for Counsel to receive any securities of the Company in the future.

Sincerely,

NEWLAN LAW FIRM, PLLC

By: 
Eric Newlan
Managing Member