



BUSINESS LEGAL ADVISORS, LLC

14888 Auburn Sky Drive, Draper, UT 84020

(801) 634-1984

brian@businesslegaladvisor.com

Brian Higley
Attorney at Law
Licensed in Utah

September 10, 2021

OTC Markets Group
304 Hudson Street
3rd Floor
New York, New York 10013

Re: iTokk, Inc. - Attorney Letter with Respect to Current Information for 2021 and 2020 Annual Reports

To Whom It May Concern:

Business Legal Advisors, LLC, a Utah limited liability company ("**Counsel**"), is, at this time, acting as outside corporate and securities counsel for iTokk, Inc., a Wyoming corporation (the "**Issuer**"), for purposes of rendering this letter ("**Letter**") to OTC Markets Group, Inc. ("**OTC Markets Group**") as to the Issuer's compliance with the Disclosure Statement requirements pursuant to the OTC Pink Basic Disclosure Guidelines. 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 (the "**Securities Act**").

Concurrent with drafting this Letter, Counsel has examined such corporate records and other documents and such questions of law as it considered necessary or appropriate for purposes of rendering this Letter. In connection with the preparation of this Letter, Counsel has reviewed the following specific documents concerning the Issuer and its securities (the "**Information**"), which Information is publicly available through the OTC Disclosure & News Service:

- 2021 Annual Report - Disclosure Statement Pursuant to the OTC Pink Basic Disclosure Guidelines posted to the OTC Disclosure & News Service on or about September 9, 2021 with attached Financial Statements for the years ended June 30, 2021 and 2020.
- 2020 Annual Report - Disclosure Statement Pursuant to the OTC Pink Basic Disclosure Guidelines posted to the OTC Disclosure & News Service on or about September 9, 2021 with attached Financial Statements for the years ended June 30, 2020.

In addition, Counsel has: (i) communicated with management and the sole director of the Issuer; namely Kevin Penstock, Director and CEO (via Zoom on September 9, 2021); (ii) reviewed the Information published by the Issuer through the OTC Disclosure & News Service; and (iii) discussed the Information with management and a the sole director of the Issuer.

As to matters of fact, Counsel has relied on information obtained from public officials, officers of the Issuer, and other sources. Counsel believes that such information or sources are reliable.

The Issuer's transfer agent (the "**Transfer Agent**") is Securities Transfer Corporation, 2901 Dallas Pkwy Suite 380, Plano, TX 75093. The Transfer Agent is registered with the Securities and Exchange Commission (the "**SEC**"). The method used by us to confirm the number of outstanding shares was a review of the shareholder list received from management and the Issuer's public filings

The Issuer's financial statements were compiled by Joseph E. Zulita, BSBA, CPA, located in British Columbia, Canada (the "**Financial Statements**"). The Financial Statements are not audited. Mr. Zulita is an experienced designated accountant with more than 18 years of work experience in accounting. Mr. Zulita has represented to the Company that the Financial Statements were prepared in accordance with U.S. Generally Accepted Accounting Principles.

To the best knowledge of Counsel, after inquiry of management and the directors of the Issuer, neither the Issuer nor any 5% shareholder of the Issuer nor Counsel is currently under investigation by any federal or state regulatory authority for any violations of federal or state securities laws. This belief is based upon a review of the Issuer's public filings, representations from and conversations with management, and general internet database inquiries.

The Issuer is currently a "shell company."

The Information: (i) constitutes adequate current public information concerning the Issuer and the shares of common stock of the Issuer (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 of 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.otcm Markets.com; and (iv) has been posted through the OTC Disclosure & News Service.

Moreover, Counsel: (i) is a resident of the United States, (ii) is admitted to practice law in the State of Utah, (iii) is permitted to practice before the SEC and has not been prohibited from practice thereunder, (iv) has not received, and does not have an agreement to receive in the future, shares of the Issuer's securities, in payment for services, and (v) is not now, or in the past five years, been suspended or barred from practicing in any state or jurisdiction, has not been charged in a civil or criminal case, has not 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.

No person other than 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. However, in connection therewith, OTC Markets Group is granted full and complete permission to publish the Letter through the OTC Disclosure & News Service for public viewing.

We are opining herein as to the United States federal securities laws, and we express no opinion with respect to the applicability thereto, or the effect thereon, of the laws of any other jurisdiction or as to any matters of municipal law or the laws of any local agencies within any state. In addition, the opinions expressed in this Letter are given as of the date of this Letter and Counsel disclaims any obligation to advise OTC Markets Group of any change in any matter set forth herein.

Sincerely
Verified by PDFFiller

09/10/2021

Brian Higley, Esq.