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January 27, 2022

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

Re: Nexus Energy Services, Inc. (IGBR) - Annual Disclosure 2021
To OTC Markets Group

Dear Sir or Madam -

We have been retained by, and acted as counsel for Nexus Energy Service, Inc. (the "Company") concerning certain corporate and securities issues for the purpose of reviewing the current information supplied by the Company and determining whether such information complies with the mandates of Rule 144 (c) (2). OTC Markets may rely upon this letter in determining whether the Company has made adequate current information publicly available in accordance with Rule 144 (c) (2) under the Securities Act of 1933. OTC Markets Group is entitled to rely on such 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.

1. Counsel is a U.S. resident and has been retained by the Issuer for the purpose of rendering this letter and related matters. Law firm has been retained solely for the purpose of reviewing the current information supplied by the issuer), nor any person associated with his law firm owns any shares of issuer's securities and has never received or has any agreement to receive any of the issuer's stock in payment for services.
2. Counsel is licensed to practice law in the State of Georgia Neither Attorney Joseph A. Siciliano, Jr. nor any person associated with the law firm owns any shares of issuer's securities and has never received or has any agreement to receive any of the issuer's stock in payment for services.

3. This letter covers and includes the laws of the United States. This letter does not rely on the work of any other counsel.
4. Counsel is permitted to practice before the Securities and Exchange Commission (the "SEC") and has not been prohibited from practice thereunder. Counsel is not currently, or 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.
5. Counsel is not currently, nor has he in the past five years, been suspended or barred from practicing in any state or jurisdiction. Counsel also has not been charged in a civil or criminal case.
6. To the best of Counsel's knowledge, after inquiry of management and the directors of the Issuer, neither the issuer of the Securities, any 5% holder, or counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.
7. As to matters of fact, Counsel may rely on information obtained from public officials, officers of the Issuer and other sources, and all such sources are believed to be reliable.

The following is a list of the documents and dates that such documents were posted, containing the information concerning the Issuer and the Securities that are publicly available through the OTC Disclosure & News Service and that counsel has reviewed these items in connection with the preparation of the letter (the "Information"). 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 opinion letter, as to whether adequate current public information was available. Specifically, in rendering this opinion letter, we have examined the following corporate records and other documents of the company, including the Company's financial filings with OTC Markets. Those financial documents include:

- 1) For the Year Ending September 30, 2021: Balance Sheet, Statement of Operations, Statement of Cash Flows, Consolidated Statements of Stockholder's Equity, and Notes to the Financial Statements;
- 2) For the Quarter ending December 31, 2020: Balance Sheet, Statement of

Operations, Statement of Cash Flows, Consolidated Statements of Stockholder's Equity, and Notes to the Financial Statements;

- 3) For the Quarter Ending March 31, 2021: Balance Sheet, Statement of Operations, Statement of Cash Flows, Consolidated Statements of Stockholder's Equity, and Notes to the Financial Statements;
- 4) For the Quarter Ending June 30, 2021: Balance Sheet, Statement of Operations, Statement of Cash Flows, Consolidated Statements of Stockholder's Equity, and Notes to the Financial Statements.

The financial documents were prepared by Ron Minsky, a corporate director of the Company. Mr. Minsky is an attorney with several degrees in business and accounting, whose address is: 115 2nd Avenue, Bradley Beach, New Jersey 07720. The financial statements are not audited, and were prepared using documents provided to Mr. Minsky by the company.

I also reviewed the Shareholders' list dated September 30, 2020, provided by the Company's transfer agent: Olde Monmouth Stock Transfer Co. Inc. - located at: 200 Memorial Parkway, Atlantic Heights, NJ, 07716, and may be contacted at: (732) 872-2727 - indicating the shares outstanding, and confirming that Olde Monmouth Stock Transfer Co. Inc. is registered with Securities and Exchange Commission.

The Company also issued press releases to keep the public informed of new developments: the following press releases were issued during the relevant time period. Counsel also reviewed these press releases. These Press Releases, were issued through "Globe Newswire" and therefore readily Those press releases are as follows:

- (i) Press Release dated 7- 8-21: informing the public that the Company completed its reverse merger (the "Merger"; amended its Articles of Incorporation, authorized the issuance of preferred stock and name change; the Company is now preparing the issuance of shares pursuant to the merger agreement and filing with FINRA to change its name and ticker symbol; and
- (ii) Press Release dated 7-21-21: informing the public of another athlete joining the Company; and
- (iii) Press Release dated 8-11-21: informing the public that the Company had issued certain stock as required by the Merger; and
- (iv) Press Release dated 9-21-21: informing the public that the Company has entered into certain financing agreements; and

- (v) Press Release dated 9-22-21: informing the public that the Company was announcing the Change of Officers and Directors with the Nevada Secretary of State.

Counsel also relied on certain information relevant to this Opinion Letter, gathered during discussions with Directors and management of the Company. Counsel is entitled to rely on information obtained from public officials, officers of the Company and we believe that these sources are reliable. Counsel conferred with the following majority of the Directors of the Company, for the purpose of rendering this opinion letter: Barrett Evans, a Director and the CFO of the Company, and 2) Ron Minsky, a corporate director. Counsel reviewed the Information, as amended, published by the Issuer through the OTC Disclosure & News Service and discussed the Information with management and a majority of the directors of the Issuer.

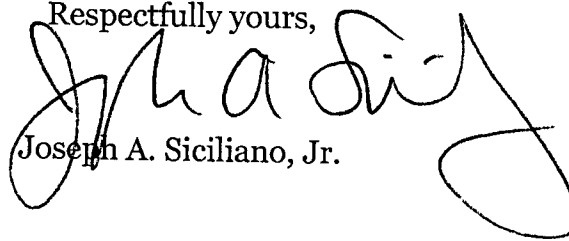
Based upon the foregoing and subject to the qualifications set forth herein, we are of the opinion that the initial Company Information and Disclosure Statement:

1. The Information constitutes "adequate current public information" concerning the securities and the Company "is available" within the meaning of Rule 144 (c) (2) under the Securities Act of 1933.
2. Includes all 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.
3. Complies as to form with the OTC Market Guidelines for providing adequate Current Information, which are located on the internet at www.otcmarkets.com.
4. Has been posted through the OTC Disclosure and News Service; and
5. Olde Monmouth Stock Transfer Co, Inc. is registered under the Securities and Exchange Act of 1934.
6. The company currently does not meet the definition of a shell corporation. Rule 405 of the Securities Act of 1933 and Rule 12b-2 of the Securities Exchange Act of 1934 defines a shell company as a company with 1) no or nominal operations and either 2) no or nominal assets, 3) assets consisting solely of cash and cash equivalents or 4) assets consisting of an y amount of cash and cash equivalents and nominal other assets.

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7. This letter may be relied on by OTC Markets, Inc. but may not be used or relied upon by any other person for any other purpose whatsoever, without in each instance our prior written consent. OTC Markets Group full and complete permission and rights to publish the letter through the OTC Disclosure & News Service for public viewing.

Respectfully yours,

A handwritten signature in black ink, appearing to read "J. Siciliano, Jr.", written in a cursive style. The signature is positioned above the printed name.

Joseph A. Siciliano, Jr.