

ALEX R. STAVROU, ESQUIRE

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April 16, 2022

**OTC Markets Group**

300 Vesey Street  
(One North End Avenue)  
12<sup>th</sup> Floor  
New York, NY 10282

**RE: Legal Opinion for Hemp Naturals, Inc. (HPMM) Regarding Adequate Current Information and Annual Report Requirements for the year ended November 30, 2021**

This letter serves as a legal opinion for OTC Markets Group Inc. ("OTC Markets Group") to rely upon in determining whether Hemp Naturals, Inc. ("HMPP") has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933. The undersigned counsel, Alex R. Stavrou, Esq., is a U.S. Citizen and has been retained by Hemp Naturals, Inc. for the purpose of rendering this legal opinion letter and related matters. Such opinion is based upon the recent filing of the Annual Report for the period November 30, 2021, as well as all other previous filings.

I have examined the various corporate records and other documents and related questions of law necessary and appropriate for the preparation and performance of a thorough legal review and for the issuance of this letter.

I am a United States Citizen, and I have been retained by the Issuer for the purpose of rendering this opinion letter and for other related services. I am licensed to practice before all Florida state courts and the U.S. District Court, Middle District of Florida. I am permitted to practice before the Securities and Exchange Commission ("SEC") and have never been prohibited from practice in any jurisdiction or court. I have not in the last five years, nor am I currently, been the subject of an investigation, hearing, or proceeding by the SEC, the U.S. Commodity Futures Trading Exchange (CFTC), the Financial Industry Regulatory Authority (FINRA), or any other federal, state, or foreign regulatory agency. I have not relied upon the work of any other counsel in the preparation of this letter. If I rely on information obtained from public officials, officers of the issuer and from other sources, I will represent as to their reliability. I do not own any shares of the issuer nor do I have a fee agreement which provides shares for payment. I have no agreement to receive shares in the future for any reason. I have never been suspended or barred from the practice of law in any state or federal court. I have no prior criminal history and I have never been charged in a civil case. The Company is not a reporting issuer under the Securities Exchange Act of 1934 ("*Exchange Act*") and, therefore, does not file periodic reports with the SEC.

In preparing this legal opinion, I have relied upon interviews and extensive communications from Levi Jacobson, Chief Executive Officer and Director. In my opinion, and to the best of my knowledge, this individual was highly credible and reliable, as was all the information they provided.

In preparing this opinion, I have examined any questions of law considered necessary or appropriate for purposes of rendering the letter. Additionally, and also in preparation of this opinion, I reviewed the following corporate documents and other documents:

1. Annual Report – Pink disclosure Guidelines – November 30, 2021, for period ending November 30, 2021, published on February 25, 2022.
2. Notice of stock change in substantial holder interest – Cancellation of Common Stock for period ending November 30, 2021, published December 3, 2021.
3. Quarterly Report – Disclosure Guidelines – August 31, 2021, for period ending August 31, 2021, Published on November 1, 2021.
4. Supplemental Information – Disclosure Statement, for period ending August 31, 2021, published on October 20, 2021.
5. Supplemental Information – Disclosure Statement, for period ending August 31, 2021, published on September 24, 2021.
6. Supplemental Information – Confirmed Real estate closing date, for period ending May 31, 2021, published on August 17, 2021.
7. Notice of Change in Substantial holder interest – Cancellation of Common Stock, for period ending July 19, 2021, published on July 19, 2021.
8. Quarterly report – Pink Disclosure Guidelines – May 31, 2021, for period ending May 31, 2021, Published on July 9, 2021.
9. Quarterly report – Pink Disclosure Guidelines – February 28, 2021, for period ending February 28, 2021, Published on April 17, 2021.
10. Attorney Letter with respect to current information – November 30, 2020, for period ending November 30, 2020, published on February 10, 2021.
11. Annual Report – Pink disclosure Guidelines – November 30, 2020, for period ending November 30, 2020, published on February 10, 2021.
12. Quarterly report – Pink Disclosure Guidelines – August 31, 2020, for period ending August 31, 2020, Published on November 18, 2020.
13. Quarterly report – Pink Disclosure Guidelines – May 31, 2020, for period ending May 31, 2020, Published on November 3, 2020.
14. Attorney Letter with respect to current information – November 30, 2019, for period ending November 30, 2019, published on June 22, 2020.
15. Quarterly report – Pink Disclosure Guidelines – February 29, 2020, for period ending February 29, 2020, Published on June 22, 2020.
16. Annual Report – Pink disclosure Guidelines – November 30, 2019, for period ending November 30, 2019, published on June 22, 2020.
17. SEC Filings from 8/01/2019 to June 17, 2021.
18. Insider disclosures from December 3, 2021, and July 19, 2021, in regards to cancellation of common stock.

Counsel reviewed the above disclosures, as well as the numerous other disclosures listed (starting with March 2019) to current with the named director and officer and found them to be knowledgeable and credible as to the documents content and origin.

At present, "adequate public information" is available concerning the securities, as



that term has been defined in Rule 144(c)(2) of the Securities Act, and the Issuer and "is available" within the meaning of Rule 144(c)(2) under the Securities Act; 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"); complies as to form the OTC Markets Group's Pink Basic Disclosures Guidelines for Providing Adequate Current Information, which are located on the Internet at [www.otcmarkets.com](http://www.otcmarkets.com); and such documents as referenced have been posted through the OTC Disclosure and News Service, as certified by Levi Jacobson, the President, Chief Executive Officer, and Director.

The party responsible for the preparation of the financial statements of the issuer is:

Melissa Kennedy  
Melissa Kennedy CPA  
5040 NE 8<sup>th</sup> Avenue  
Portland, OR 97211  
[Melissakennedy113@gmail.com](mailto:Melissakennedy113@gmail.com)

The financial statements are unaudited. The financial statements were prepared under the direction of Melissa Kennedy, CPA. Ms. Kennedy has experience with GAAP accounting through prior positions as well as her continued service with the Company, and she is believed to be qualified in the preparation of GAAP financial statements due to her status as a Certified Public Accountant. The financial statements are unaudited. The Fiscal Year End for Hemp Naturals is November 30<sup>th</sup>.

As of April 16, 2022, and on the date of this letter, Hemp Natural's transfer agent was and is:

VStock Transfer, LLC  
18 Lafayette Place  
Woodmere, NY 11598  
Phone: 212-828-8436

The referenced transfer agent is registered with the SEC. In order to confirm the number of outstanding shares, I asked the Issuer to cause the transfer agent to send a current stockholder's list and to confirm in writing the number of shares outstanding. As of April 11, 2022, ~~there are 1,321,304,388 shares outstanding~~ and upon the date of filing of April 16, 2022, VStock Transfer, LLC (and OTC Markets) confirmed that there were shares outstanding as of December 17, 2021. To the best of my knowledge, information, and belief, after an inquiry of the aforementioned, no additional shares were issued post that date (April 11, 2022).

I have personally met with management and the director for these Annual Reports dated/Published February 25, 2022, in respect of the year ended November 30, 2021, being Levi Jacobson; I have reviewed the information, as amended published by the Issuer through the OTC Disclosure and News Services; and discussed the Information with management and the director majority.

After inquiry of management and the directors, to the best of my knowledge, neither the Issuer, nor any 5% or greater holder as set forth on the Initial Disclosure, nor the undersigned is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws. In addition Counsel made enquiries as to

each person and entity listed in Item 14 of the Initial Company Information and found that there were no reported or unreported sales, and that none of them within the twelve-month period prior to the opinion have been made in compliance with Rule 144, including, without limitation, any required filings of Form 144, and nothing has come to the attention of counsel indicating that any of the Insiders is in possession of any material non-public information regarding the Issuer or the Securities that would prohibit any of them from buying or selling the Securities under Rules 10b-5 or 10b5-1 under the Exchange Act.

No person other than OTC Markets Group is entitled to rely on this legal review. I hereby grant OTC Markets Group full and complete permission and rights to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators.

I do not express any opinion herein concerning any law other than the laws of the United States and the jurisdictions where I am permitted to render opinions. I hereby furnish this opinion solely for the benefit of OTC Markets and the Issuer. This opinion is therefore to be used for that sole purpose. I do not assume, nor imply, any responsibility or obligation to make updates to this opinion beyond the date of this letter.

Hemp Naturals, Inc. has not been involved in promotional activities during the reported period.

The following addresses each executive officer, director, general partner, and other control persons and for any finder, consultant, or any other advisor to Hemp Naturals, Inc. that assisted, prepared or provided information with respect to Hemp Naturals, Inc.'s disclosure or who received securities as consideration for services rendered to Hemp Naturals, Inc.:

Levi Jacobson  
Executive Chairman and Director  
7441 Route 9  
Plattsburgh, NY 12901

Blue Car Enterprise Corp  
580 5<sup>th</sup> Avenue, 10<sup>th</sup> Fl.  
New York, NY 10036

#### **SHARES OF COMMON STOCK HELD:**

Levi Jacobson (CEO)	210,003	Common Stock Class C
	1,000,000	Series A Convertible Preferred Stock
Blue Car Enterprise	425,123,334	Common Stock Class C

#### **HMPP STATUS AS A SHELL:**

You have requested our opinion concerning Hemp Naturals, Inc., a corporation organized under the laws of the State of Delaware (the "Corporation" or the "Issuer"). Please be advised that we have reviewed the periodic reports of the Corporation as posted on the OTC markets website and, for 2015 and prior years on the SEC's EDGAR system. We are of the opinion that the Corporation is not a present shell company as defined in Rule 230.405 of the Securities



Act.

The Securities and Exchange Commission has issued Rule 144 under Section 4(1) of the Securities Act of 1933, as amended. Rule 144(i) provides as follows:

*Unavailability to securities of issuers with no or nominal operations and no or nominal non-cash assets.*

1) *This section is not available for the resale of securities initially issued by an issuer defined below:*

a. *An issuer other than a business combination related shell company, as defined in Rule 230.405 or an asset backed issuer as defined in Item 1101(b) of Regulation AB (Item 229.1101(b) of this chapter), that has:*

i. *No or nominal operations, and*

ii. *Either*

1. *No or nominal assets;*

2. *Assets consisting solely of cash and cash equivalents; or*

3. *Assets consisting of any amount of cash and cash equivalents and nominal other assets; or*

iii. *An Issuer that has been at anytime previously an issuer described in paragraph (i)(1)(i).*

#### Footnote 32 Shell

The Securities and Exchange Commission issued Release 33-8587 to require shell companies that merge with operating companies to file a “super 8-K” shortly after the merger. The part of this release the Company focuses on here in Footnote 32,, which reads as follows:

*“We have become aware of a practice in which the promoter of a company and/or affiliates of the promoter appear to place assets or operations within an entity with the intent of causing that entity to fall outside of the definition of blank check companies in Securities Act Rule 419. The promoter will then seek a business combination transaction for the company with the assets or operations being returned to the promoter or affiliate upon the completion of that business combination transaction.”*

*“It is likely that similar schemes will be undertaken with the intention of evading the definition of Shell Company that we are adopting today. In our view, when promoters (or their affiliates) of a Company that would otherwise be a shell company place assets or operations in that company and those assets or operations are returned to the promoter or to its affiliates (or an agreement is made to return those assets or operations to the promoter or its affiliates) before, upon completion of, or shortly after a business combination transaction by that company, those assets or operations would be considered “nominal” for purposes of the definition of shell company.”*

Also of interest is Footnote 31 in this Release:

*“One commenter discussed the application of the proposals to “living dead” companies. See letter from Mike Liles, Jr. As described in this comment letter, a “living dead” company is a former operating company with minimal or limited operations. We believe that*

*a former operating company that meets the assets and operations standards in the definition of Shell Company would be subject to the rules and rule amendments that we are adopting today.”*

As management reads this, the Securities and Exchanges Commission will also see a “living dead” company as a shell. However, this is nothing more than reiterating the guidelines of Rule 144 as to what is a shell company – minimal operations or assets.

There are some factors that management believes will be used in determining if a company is a shell, including the time of operation, type of business potential, a start-up or very early stage company is doing an IPO or other going public event and allowing shareholders to resell their stock in the public market, if the filing is completed less than one year after company is started, if the IPO is seeking to raise very few dollars and usually ends up raising less, if management of the company has little or no experience in the supposed business they are creating – or have experience in securities, corporate consulting or other specialties closely associated with Wall Street, if the company owns rights in entertainment projects that have not been developed, if the officers, directors, large shareholders or consultants have launched small companies of the sort described above many times before.

In its 111-page release on changes to Rule 144, the Securities and Exchange Commission stated in Footnote 172 that a start-up business, or one with minimal operations, does not necessarily fit the definition of a shell company. This is a notable change from several years ago when the Securities and Exchange Commission defined a shell company as one with no or nominal assets or no real operations.

We believe that this new definition assists legitimate, smaller companies on the Bulletin Board that have real operations who can avoid any stigma of being a shell. This gives a much wider berth of how a small business can view their company. A combination of Footnote 172 and (other Rule 144 changes) allows an emerging growth company to qualify.

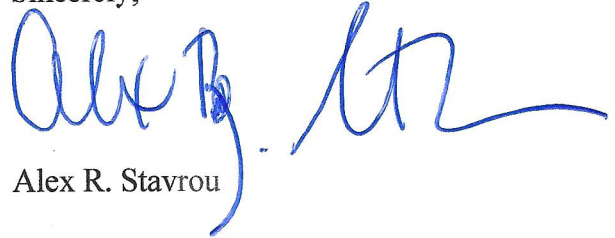
Based on review of the “Issuer’s postings on the OTC Markets website, the Issuer is not presently a “shell company” in our opinion. Additionally, the Issuer reported assets of \$1,620,223 at November 30, 2021. The Company does have limited revenues and cash on hand, but it does have a significant assets in an 8,250 sf commercil building in Plattsburgh, NY, as well as other prepaids. Nevertheless, the magnitude of the Issuer’s reported assets, revenues and operating expenses indicates more than nominal assets and operations since the Company entered into the hemp arena in 2015.

For the above reasons, it is our opinion that the Issuer is currently not a shell company and that the Issuer’s securities are Rule 144-eligible.

The undersigned has made a specific inquiry of each of the persons listed above. Based upon such inquiries and other information available to me, any sales of the Securities by Insiders within the twelve month period prior to this legal opinion have been made in compliance with Rule 144, including, without limitation, any required filings of Form 144, and nothing has come to my attention indicating that any of the Insiders is in possession of any material non-public information regarding the Issuer or the Securities that would prohibit any of them from buying or selling the Securities under Rules 10b-5 or 10b5-1 under the Exchange Act.

For questions or issues concerning this legal opinion and review, please contact me at the address and phone number listed above.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Alex R. Stavrou', with a long horizontal flourish extending to the right.

Alex R. Stavrou