



July 29, 2022

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

Re: Adequacy of Current Public Information – Atlas Resources International, Inc.

Ladies and Gentlemen:

This letter is written on behalf of our client, Atlas Resources International, Inc., a Florida corporation (“Company”). OTC Market Group, Inc. is entitled to rely on this letter in determining if the company has made adequate public disclosure of current information within the meaning of Rule 144(c)(2) under the Securities Act of 1933 as amended (“Securities Act”). I am a United States citizen with a law practice in New Jersey. I am permitted to practice before the Securities and Exchange Commission and have not been prohibited from practice thereunder. As of this date and for the past five years, I have not been the subject of an investigation, hearing, or proceeding by the Securities and Exchange Commission (“Commission”), the U.S. Commodity Futures Trading Commission (CFTC), the Financial Industry Regulatory Authority (FINRA), or any other federal, state, or foreign regulatory agency, nor have I been charged in any civil or criminal matter during such period.

We have been retained by the Company to provide this opinion of counsel, that is whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act. I do not own, directly or indirectly, shares of common stock of the Company and there is no agreement with the Company to receive shares for services or otherwise in the future. I have relied upon information available on the Internet, and information from the Commission, FINRA, the OTC Markets Inc., the Company’s transfer agent and the Company itself. I have examined the corporate records of the Company and other such information deemed appropriate for an opinion of this nature. The information from the Company consists of corporate records and representations to me by the Company’s sole officer and director. I believe all such information and sources to be reliable.

I have reviewed the following reports filed with OTC Markets;

- Annual Report for the period ended March 31, 2022, posted with OTC Markets on June 2, 2022, and
- three (3) Quarterly Reports for the periods ended June 30, 2021 (posted November 3, 2021), September 30, 2021 (posted November 11, 2021) and December 31, 2021 (posted February 4, 2022) (collectively, “Company Information”).

As stated in the Company Information, the Company is a “shell company.” The Annual and Quarterly Reports are unaudited and were prepared by Rachel Boulds, an independent accountant. Ms. Boulds has been a Certified Public Accountant for over 20 years and has performed accounting work for small and medium sized business for over 12 years.

The Company's transfer agent is Direct Transfer. I have confirmed via electronic mail and shareholder lists from this transfer agent that this transfer agent is registered with the Commission and that the number of issue and outstanding shares reflected in the annual and quarterly report is accurate information.



Page 2
OTC Markets, Inc.
July 29, 2022

On July 29, 2022, I met (*Via Teleconference*) with Robert Kropf, the sole officer and director of the Company, to discuss the Annual Reports and adequacy for these purposes. We reviewed and discussed all material aspects of the Information.

Except as stated in the Company Information, to the best of our knowledge, after inquiry of management, none of the Company's officers, directors and control persons and greater than 5% stockholders are currently under investigation by any federal or state regulatory authority for any violation of federal or state security laws. There are no family relations relationships or related party transactions with the Company to disclose in its filings or in the attorney letter.

This letter covers the laws of the United States and does not depend on another law firm's opinion or letter we were permitted to practice before the Securities and Exchange Commission a representative of the company is responsible for the preparation of the financial statements in accordance with US G AAP under the supervision of the sole officer of the Company and are unaudited.

Subject to the qualifications contained herein, I am of the opinion that the Company Information constitutes; (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, and (iv) has been posted through the OTC Disclosure & News Service.

The opinions expressed herein are rendered as of the date of this letter and are based upon information and understandings as to present facts. We assume no obligation to update or supplement this opinion letter after the date hereof. This opinion is intended solely for the use and application of OTC Markets Group, Inc., as may be published on their website.

Sincerely,

Daniel H. Luciano
DHL/II