



## HUNTER TAUBMAN FISCHER & LI LLC

NEW YORK WASHINGTON, D.C. MIAMI

February 22, 2023

Board of Directors  
ORHub, Inc.  
9180 Irvine Center Drive  
Irvine CA 92618

OTC Markets Group, Inc.  
Issuer Services  
300 Vesey Street, 12th Floor  
New York, NY 10282

**Re: Attorney Letter with Respect to Adequate Current Information for ORHub, Inc. (“ORHB” or the “Company”)**

Ladies & Gentlemen:

I am an attorney licensed to practice law in the State of New York and am a U.S. resident. Our firm has been retained by the Company for the purpose of reviewing the current information supplied by ORHub, Inc. in order to render this opinion letter and related matters, as well as to assist with ongoing securities reporting and related matters. Other than our engagement as outside securities counsel, neither I nor our firm has any relationship to the Company. I have reviewed the Company’s Information and Disclosure Statement, articles, bylaws and other necessary documents. My opinion herein is based solely upon these documents and representations and cannot be relied upon in the event that such documentation is inaccurate or contains misrepresentations. This opinion letter does not rely upon the work of other counsel. Neither I nor our firm hold any interest in the securities of the Company or have any right to acquire any securities of the Company in the future. I have relied on information obtained from public officials, officers of the issuer and other sources and believe that all such sources are reliable as to matters of fact.

I have examined such corporate records and other documents and such questions of law as counsel considered necessary or appropriate for purposes of rendering the opinion. This letter addresses New York, Nevada and United States federal securities laws; provided, however, that any opinions related to Nevada law are based solely on our review of Chapter 78 of the Nevada Revised Statutes.

I am allowed to practice before the U.S. Securities and Exchange Commission (the “SEC”) and have not been prohibited from practice thereunder. I have never been the subject of an investigation, hearing, or proceeding by the SEC, the U.S. Commodity Futures Trading Commission, the Financial Industry Regulatory Authority, or any other federal, state, or foreign regulatory agency, nor have I ever been



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suspended or barred from practicing in any state or jurisdiction, and I have never been charged in a civil or criminal case.

We understand that ORHub, Inc. financials for the fiscal year ending June 30, 2021, fiscal year ending June 30, 2022, and the interim periods ending September 30, 2022 and December 31, 2022, have been submitted to OTC Markets on September 27, 2021, October 12, 2022, November 29, 2022, and February 21, 2023 respectively. We understand that these financial statements were prepared by ORHub, Inc., and have not been audited or reviewed by the Company's independent accountants. We understand that the financial statements were prepared by management of the Company with the assistance of Neal Rotenberg, CPA, an accountant with extensive public company accounting experience. We express no opinion as to the context of such financial statements.

Based on the foregoing, we conclude that adequate current public information is available concerning the Securities and ORHub, Inc. within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended (the "Securities Act"). Such information includes all of the information that a broker dealer would be required to obtain from the Company in order to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934 (the "Exchange Act"), and complies as to form with the OTC Markets Pink Basic Disclosure Guidelines, which are located at [www.OTCMarkets.com](http://www.OTCMarkets.com), and which has been posted through the OTC Markets News Service.

ORHub, Inc.'s transfer agent is ComputerShare, which is currently registered under the Exchange Act and is an SEC approved transfer agent. I reviewed a certified shareholder list provided by ComputerShare to confirm the number of outstanding shares as set forth in the information.

I have personally met with or spoken via video conference to management of ORHub, Inc. and a majority of its directors: Christopher Wiggins (CEO & Director), Sean McMenamain (Director). I have reviewed the information as published by ORHub, Inc. through the OTC Disclosure and News Service and have discussed such information with management and the above referenced directors.

I also inquired of such management and director if they, or any five percent (5%) shareholder was under any investigation by any federal or state regulatory authority for any violation of federal or states securities laws and to be best of my knowledge none are.

Based on our review of publicly available information and discussions with management of the Company, it appears that ORHub, Inc., is not now and was not previously a "shell company" as defined in Rules 405 of the Securities Act and 12b-2 of the Exchange Act.

This letter will grant OTC Markets Group full and complete permission and rights to publish the letter through the OTC Disclosure & News Service for public viewing. No person other than OTC Markets Group, Inc. is entitled to rely on this opinion. OTC Markets Group, Inc. is entitled to rely on this letter in determining whether ORHub, Inc. has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933.



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Sincerely,  
Hunter Taubman Fischer & Li LLC

*Louis Taubman*

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Louis Taubman, Esq.