

Frederick M. Lehrer, P. A.
Frederick M. Lehrer, Esquire
Attorney and Counselor at Law
2108 Emil Jahna Road,
Clermont, Florida 34711
(561) 706-7646
flehrer@securitiesattorney1.com
www.securitiesattorney1.com

March 21, 2023

OTC Markets Group, Inc.
304 Hudson Street
New York, New York 10013

Re: FUNR., a Wyoming Corporation (the “Issuer”), and its securities (the “Securities”).

Gentlemen/Ladies:

Please be advised that:

1. This letter is written in response to the Issuer’s request that we express an opinion as to the accuracy and current nature of information provided by the Issuer. This opinion is intended only to be relied upon by OTC Markets Group, Inc. (“OTC Markets”) in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933, as amended (“Securities Act”). We grant OTC Markets full and complete permission and rights to publish this letter through their OTC Disclosure and News Service for viewing by the general public and requisite regulators (the “Letter”).
2. I am a United States citizen. I am the Issuer’s Regular Corporate/Securities and Disclosure Counsel and have been retained by the Issuer to provide services as the Company’s counsel; in connection therewith, I have also been retained by the Issuer for rendering the Letter and related matters. I have filed an Attorney Letter Agreement with OTC Markets regarding the Issuer.
3. I have examined such corporate records, other documents, information, and such questions of law, as I considered necessary or appropriate for rendering this Letter. Counsel has reviewed specific documents concerning the Issuer in connection with the preparation of the Letter, which documents are listed below in Item 8 with the date that specific reports were posted through the OTC Disclosure and New Service (the “OTC Service”).
4. I have relied on information obtained from public officials, officers of the Issuer, and other sources. I have no reason to believe that the records, certificates, or other documents of the Issuer are not accurate, authentic, or reliable. The opinion expressed herein is subject to the following assumptions, and qualifications as I have assumed that (i) all information in all documents reviewed by this law firm is true and correct, (ii) all signatures on all documents reviewed by this law firm are genuine; (iii) all documents submitted to this law firm as originals are true and accurate; (iv) all documents submitted to this law firm as copies are true and complete copies of the originals thereof; and (v) each natural person signing any document reviewed by this law firm had the legal capacity to do so. I am authorized to practice law in the State of Florida. As such, this opinion is express solely on the facts and assumptions set forth herein and is specially limited to the investigation and examinations stated. This letter applies to the United States of America and all jurisdictions thereunder. This Letter is not in reliance upon the work of any other counsel.
5. I am permitted to practice before the United States Securities and Exchange Commission (“SEC”) and have not been prohibited from practicing thereunder. I am not currently or have been in the past five years or prior to, or ever, suspended or barred from practicing in any state or jurisdiction, or charged in a civil or criminal case. I am not currently, nor have I been in the past 5 years, or ever, been the subject of an investigation, hearing, or proceeding by the SEC, or U.S. Commodity Futures Trading Commission, the Financial Industry Regulatory Authority, or any other federal state or foreign regulatory agency.
6. As to matters of fact, I have relied on information from public officials, the Issuer’s officer, and other sources that I believe to be reliable.
7. In my examination, I have assumed the genuineness of all signatures on all documents, the legal capacity of natural persons, the authenticity of all documents submitted to us as originals, the conformity to original

documents of all documents submitted to us as photostatic copies and authenticity of the originals of the foregoing documents.

8. The financial statements and the disclosure statements below are collectively referred to as the “Information. For the purposes herein, each of the unaudited financial statements referenced in (a) – (d) below contain the following financial statements: (i) Balance Sheet; (ii) Statement of Operations; (iii) Statement of Stockholders Deficit; (iv) Statements of Cash Flows. I have reviewed the following documents pertaining to the Issuer and its Securities in connection with the preparation of the Letter, which is publicly available and posted with the OTC Service, as follows: (a) Quarterly Report for the financial quarter ended March 31, 2022 published on the OTC Service on August 19, 2022, including the Disclosure Statement and unaudited financial statements (the Information); (b) Quarterly Report for the financial quarter ended June 30, 2022 published on the OTC Service on September 6, 2022, including the Disclosure Statement and unaudited financial statements (the Information); (c) Quarterly Report for the financial quarter ended September 30, 2022 published on the OTC Service on October 31, 2022, including the Disclosure Statement and unaudited financial statements (the Information); (d) Annual Report for the year ended December 31, 2022 published on the OTC Service on March 21, 2023, including the Disclosure Statement and unaudited financial statements (the Information).

9. The Company’s management, CEO Ethan Zachadnyk, gathered the Information for the Issuer’s financial statements and is responsible for the accuracy and completeness of the Information. The financial statements referenced above were prepared by Jack Runke in accordance with US Generally Accepted Accounting Principles (GAAP). Jack Runke licensed in California as a Certified Public Accountant for the past 38 years and has 38 years’ experience preparing financial statements in accordance with GAAP. The Company’s CEO, Ethan Zachadnyk prepared the disclosure statement.

10. The information in Item 8 and the Information itself (defined above as the financial statements and the disclosure statements) above (i) constitutes “adequate current public information” concerning the Securities and the Issuer and “is publicly 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, as amended, (iii) complies as to form with the OTC Markets Group’s OTC Pink Disclosure Guidelines, which are located on the Internet at www.otcm Markets.com, and (iv) has been posted through the OTC Service.

11. The Issuer’s transfer agent is Colonial Stock Transfer, which is registered with the Securities and Exchange Commission as a transfer agent. I have confirmed the number of outstanding shares issued and outstanding, as follows: (a) 8,447,642,216 as of March 21, 2023; (b) 8,447,642,216 shares as of December 31, 2022. I confirmed the foregoing by reviewing shareholder lists of the Company’s transfer agent, Colonial Stock Transfer.

12. On March 21, 2023, I: (a) personally met via a Facetime session with the Company’s CEO/Director, Ethan Zachadnyk and the Company’s other Director, Graham Cox; (b) reviewed the Information with CEO/Director, Ethan Zachadnyk, and the Company’s other Director, Graham Cox; and (c) discussed the Information with CEO/Director, Ethan Zachadnyk, and the Company’s only other Director, Graham Cox as published by the Issuer through the OTC Service.

13. After inquiry of management, which consists of the Issuer’s CEO/Director and the Issuer’s Director, and email verification from the Issuer’s CEO/Director and the other Director to the best of my knowledge, neither the Issuer, its Officer, Directors (of which there are 2, including the Issuer’s CEO and /CFO), or any 5% shareholder, nor counsel is under investigation by any federal or state regulatory authority for any violation of federal or state securities laws. Additionally, we have not discovered any instances that would indicate that any officer, director, 5% holder, or counsel of the Issuer is currently under investigation by any governmental authority for violation of federal or state securities laws.

14. This letter is given solely to OTC Markets and may not be released to or relied upon by, nor is it intended to benefit, any other person without my prior written consent. OTC Markets has full and complete permission to publish the Letter through the OTC Service for viewing by the public and regulators.

15. The Issuer is no longer a Shell Company under Rule 144(i)(1) of the Securities Act of 1933, as amended, as stated and supported in the Supplemental Information filed on this same date as prepared by the Issuer’s CEO, Ethan Zachadnyk, as follows:

Active Operations - Business Operational Plan – Game APPS

As of December 1, 2022, the Company committed that its business on a going forward basis will be game concepts with an emphasis on puzzle and trivia games and related app development and developing a player community. As detailed below, to accomplish the foregoing, we have hired designers and developers.

On January 4, 2023, FUNR entered into an initial contract for \$10,000 with Abhiwan Technology to build and develop its first completed game app, SongPot. SongPot is similar in nature to our other game RainGame, which is under development. The object of SongPot is to guess the song that best describes the words which rain down. It also involves digital rain, falling letters, clues and a word association guessing game. The overall object is to guess a song based upon lines from the song. Following development of a BETA version to be developed and produced, post BETA work will cost \$5,000. We intend to consecutively place SongPot in the Google Play store, then in the APPLE store, and finally STEAM platform. This is a streaming game platform which allows users to pay to play with its web based games.

Our other game, Rain Game is a web-based app puzzle game under development with a yet to be determined gift card prize. On January 5, 2023, the Company entered into contract with HOI Solutions, a software developer, to build and develop RainGame, which also uses digital rainfall shrouding clue letters that make words. The words combine to form a movie line. The object of the game is to guess the movie from which the movie line derives.

The initial contract with HOI Solutions cost for Rain Game is \$13,000, which will produce a BETA version. Post BETA work will be approximately \$7,000 at which time the game app will be placed in the Google Play Store and thereafter the APPLE store. RainGame will be positioned on STEAM platform.

With respect to both SongPot and Rain Game, on December 2, 2022, the Company completed an agreement with game software consultant, Justin Pybus, to design game concepts and source the concept development process for the initial phase of the game design. Justin Pybus has been paid \$12,000 for his services. Justin Pybus is a Visual Designer with a game app specialization. On February 1, 2023 the Company entered into a consulting arrangement with Jeff Frederich, a Software Architect, who specializes in putting together components necessary to take an idea from its initial stages of a BETA version and through the process of getting an actual APP into a store and onto the Internet. Jeff Frederich is assisting with the monetization of the apps and has been paid \$1,000 to date. The Company estimates that his services will ultimately be approximately \$5,000 per month. In addition Steven King is the Project Manager to oversee evolving projects. He is assisted with a Graphics Artist who develops flow chart design and general art work.

The Company's goal is to have RainGame and SongPot as a revenue generating platforms by the end of the second quarter 2023. RainGame (G1) and SongPot (G2) are the start of FUNR's Product Division which will involve SaaS (Software as a Service), IT consulting and more game apps planned:

- EmojiX-- A game based on the digital rain. Object of the game: Guess the emoji that best describes the words that rain down. Clue letters fall from the rain.
- Banana Hunter-- game centered around geo-fences. Object of the game: Locate bananas using clues that are hidden in geo-fences.

The overall strategy is to complete 4 game apps operational and in platform generating revenue by December 31, 2023. There are multiple platforms for game apps. Each has its own complexities, challenges and revenue considerations. The platforms which the company plans to utilize are Google Play Store, APPLE Play Store and STEAM online PC gaming. We estimate capital needs of \$250,000 to accomplish our goals.

The Company's plans are contingent upon a \$50,000 Capital Loan that we received in the first quarter of 2023. We also plan to sell private placement shares pursuant to Regulation D. The funds will be used to pay independent contractors, develop existing and future game apps, launch a new product for the product division and also create a community of paid members. This community is to be the FUNR community of games and games enthusiasts.

As a result of its operations in the Game Apps business, the Company has become an operating entity and, thus, not an entity with "no or nominal operations" as evidenced by the following.

- The Company's total assets of \$24,907 as of December 31, 2022, are comprised of \$20,897 of cash and \$4,010, which \$4,010 amount represents Capitalized Software. The cash is deployed in early January 2023 in order to pay for further capitalized software. This software is in the form of a BETA version of a game

app named SongPot. Our goal is to have SongPot entry into the Google Play Store by the second quarterly of 2023. The Google Play Store facilitates players payment to access and download the game apps. In addition its platform allows so said payments to be credited to FUNR's bank account. Thus game apps in the Google Play Store is the start of potential revenue generation for FUNR.

- January, February and March 2023 to date capital investment in SongPot game app and accompanying support infrastructure has totaled approximately \$30,000. The Company has budgeted an additional \$20,000 for capital expenditure by the end of March 2023. Infrastructure includes server space rental, server administration and labor involving consulting and man hours to perform critical and necessary IT tasks. It also includes ownership of proprietary source code which in layman's terms is the guts and organs of an app.
- The Company had operating expenses of \$165,139 for its 2022 fiscal year ended December 31, 2022, \$40,000 of which was specifically for the purpose of facilitating its new business operations as follows: game app research, game app build and production and game app placement for monetization specifically in app stores. There are some associated management fees to oversee this process although these are separated from the \$40,000. The majority of the \$40,000 in operating expenses is for research and development of 2 game apps in addition to starting the actual build of so said apps. This \$40,000 is broken down into 4 categories-R&D, Wireframe Design, IT infrastructure and support and lastly build (actually coding and manufacturing the game apps). Capital expenditures are sub totaled as follows: R&D \$12,000, Wireframe Design \$10,000, IT infrastructure and support \$8,000 and build \$10,000.

16. I do not own any common stock shares or other securities of the Issuer. I have no agreement, understanding or arrangement with the Issuer to receive any other common stock shares or other securities of the Issuer in the future.

Sincerely yours,

Frederick M. Lehrer, P. A.

FOR THE FIRM

By: 
Frederick M. Lehrer