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March 24, 2023

OTC Markets Group, Inc.
304 Hudson Street, 3rd Floor
New York, NY 10013

RE: Dakshidin Corp.
Trading Symbol: DKSC

To Whom It May Concern:

OTC Markets Group, Inc. is entitled to rely on this letter in determining whether Dakshidin Corp. (“Company”) has made adequate current public information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933.

I am a U.S. resident. The Company retained me as outside counsel to only review its current information provided by the Company for the purpose of rendering this legal opinion and related matters.

I do not and have never beneficially owned any shares of the Company’s common stock, and I have not agreed to receive, or have an agreement to receive in the future, any shares of the Company’s common stock in payment for services.

I examined such corporate records and other documents and such questions of law as I considered necessary or appropriate to render the legal opinions in this letter.

I am an attorney at law, duly licensed and in good standing with the State Bar of California to practice law before all of the Courts in the State of California. Additionally, I am qualified to practice before the United States District Court for the Southern District of California and the U.S. Ninth Circuit Court of Appeals. I have been admitted *pro hac vice* in the U.S. District Court for the Southern District of New York. I am eligible to practice before the U.S. Securities and Exchange Commission (SEC) and have not been prohibited from doing so. In conjunction with the opinions expressed in this letter, I applied the laws of the United States of America. I am solely responsible for the investigation and opinions expressed in this letter and have not relied upon other counsel.

I have never been suspended or barred from the practice of law in any state or jurisdiction or charged in a criminal case. Further, I have not, over 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.

Regarding matters of fact concerning this letter, I have relied upon information obtained from the Company, its directors and officers, accounting personnel, its transfer agent, and other sources as I have seen fit. Regarding any and all other sources, I believe the sources were reliable.

In connection with preparing this letter, I reviewed the following specific documents containing information about the issuer and its publicly traded securities through the OTC Disclosure & News Service. The following specific documents were posted on the OTC Disclosure & News Service:

1. Annual Report, as amended, for the year ended December 31, 2022, published on March 16, 2023, including unaudited financial statements for the year ended December 31, 2022, and 2021.
2. Quarterly Report and unaudited financial statements, as amended, for the quarter ended September 30, 2022, published on November 7, 2022.
3. Quarterly Report and unaudited financial statements of the issuer for the quarter ended June 30, 2022, published on August 5, 2022.
4. Quarterly Report and unaudited financial statements of the issuer for the quarter ending March 31, 2022, published on May 1, 2022.
5. Annual report of the issuer for the year ended December 31, 2021, as amended, including unaudited financial statements, published on February 28, 2022.

Rule 144(c)(2) specifies the information concerning an issuer that must be available before an issuer will be deemed to have satisfied the public information requirement of Rule 144(c)(2) (SEC Release 6099, at *8, Item 19). The “information” referred to in Rule 144(c)(2) is “the information concerning the issuer specified in paragraphs (a)(5)(i) to (xiv), inclusive, and paragraph (a)(5)(xvi) of § 240.15c2-11” under the Exchange Act.

Where an issuer chooses to satisfy the information requirements of Rule 144(c) in this way, it has a duty to assure itself that the information concerning itself is considered "publicly available" within the meaning of Rule 144(c)(2). The SEC believes that an issuer discharges this obligation by making the specified information "available on an ongoing and continuous basis (e.g. through the issuance of annual and quarterly reports) to security holders, market makers, brokers, financial statistical services, and any other interested persons" Securities Act Release No. 6099 (August 2, 1979), 1979 WL 174360, item (20), at *8.

Rule 15c2-11(a)(5) also requires information to be "reasonably current" 17 C.F.R. § 240.15c2-11(a)(5). The staff has effectuated the purpose of Rule 144(c) by reading into subparagraph (c)(2) the reasonably current requirement that appears in Rule 15c2-11(a)(5) World Wide Wealth Agencies, Incorporated, SEC No-Action Letter, 1975 WL 10592 (November 28, 1975); Evergood Products, Corporation, SEC No-Action Letter, 1977 WL 11489 (November 21, 1977); Educational Technology, Incorporated, SEC No-Action Letter, 1976 WL 11390 (May 17, 1976); Wilhite Instruments, Incorporated, SEC No-Action Letter, 1975 WL 10582 (November 3, 1975); Lad Electro-Systems, Incorporated, SEC No-Action Letter, 1975 WL 10470 (February 25, 1975).

SEC Staff Compliance and Disclosure Interpretations: General Guidance, at Answer to Question 108.01: “The public information standard of Rule 15c2-11 relating to issuers not subject to Sections 13(a) or 15(d) is met only if the Rule 15c2-11 information is current.” In some situations, the SEC staff has checked whether an issuer's information is "reasonably current" by examining the pink sheets and investments reports. See, e.g., Continental Alliance Corporation, SEC No-Action Letter, 1975 WL 10138 (May 9, 1975), where the staff noted that it had examined Standard and Poor's to determine whether the issuer's information was current.

Furthermore, staff interpretations of Rule 144(c)(2) indicate that the definition of the phrase "reasonably current" in Rule 15c2-11(g) is equally applicable to Rule 144(c)(2). Financial statements of the issuer will be deemed reasonably current under Rule 144(c)(2) where the following conditions are met: The balance sheet is as of a date less than 16 months before the publication or submission of the quotation, the statements of profit and loss and retained earnings are for the 12 months preceding the date of such balance sheet, and if such balance sheet is not as of a date less than 6 months before the publication or submission of the quotation, it shall be accompanied by additional statements of profit and loss and retained earnings for the period from the date of such balance sheet to a date less than 6 months before the publication or submission of the quotation *Educational Technology, Incorporated*, SEC No-Action Letter, 1976 WL 11390 (May 17, 1976); *Wilhite Instruments, Incorporated*, SEC No-Action Letter, 1975 WL 10582 (November 3, 1975). Other information concerning the issuer that is specified in Rule 144(c)(2), by way of Rule 15c2-11(a)(5), is reasonably current if it "is as of a date within 12 months prior to" the proposed sale under Rule 144.

The information that must be disclosed consists of:

- The exact name of the issuer and its predecessors (if any);
- The address of the principal executive offices;
- The state of incorporation;
- The exact title and class of securities;
- The par or stated value of the securities;
- The number of shares outstanding as of the end of the issuer's most recent fiscal year;
- The name and address of the issuer's transfer agent;
- The nature of the issuer's business;
- The nature of the issuer's products or services offered;
- The nature and extent of the issuer's facilities;
- The name of the issuer's Chief Executive Officer and of the members of the issuer's Board of Directors;
- The issuer's most recent balance sheet; profit and loss statement; and retained earnings statement; and,
- Similar financial information for that part for the preceding fiscal year that the issuer or its predecessor has been in existence.

After reviewing the aforementioned documents and analyzing the information contained in them against the above legal standards, I conclude:

- The Company's exact name and the name of its predecessors are disclosed in Item 1 of the Company's annual report for the year ended December 31, 2022, published on March 16, 2023, and Item 1 in the quarterly reports for the periods ending March 31, 2022 (published May 1, 2022), June 30, 2022 (published on August 5, 2022), and September 30, 2022 (published November 7, 2022).
- The Company's address of its principal executive offices is disclosed in Item 1 of the Company's annual report for the year ended December 31, 2022, published on March 16, 2023, and Item 1 in the quarterly reports for the periods ending March 31, 2022 (published May 1, 2022), June 30, 2022 (published on August 5, 2022), and September 30, 2022 (published November 7, 2022).

- The Company's state of incorporation is disclosed in Item 1 of the Company's annual report for the year ended December 31, 2022, published on March 16, 2023, and Item 1 in the quarterly reports for the periods ending March 31, 2022 (published May 1, 2022), June 30, 2022 (published on August 5, 2022), and September 30, 2022 (published November 7, 2022).
- The exact title and class of securities are disclosed in Item 2 of the Company's annual report for the year ended December 31, 2022, published on March 16, 2023, and Item 2 in the quarterly reports for the periods ending March 31, 2022 (published May 1, 2022), June 30, 2022 (published on August 5, 2022), and September 30, 2022 (published November 7, 2022).
- The par or stated value of the securities is disclosed in Item 2 of the Company's annual report for the year ended December 31, 2022, published on March 16, 2023, and Item 2 in the quarterly reports for the periods ending March 31, 2022 (published May 1, 2022), June 30, 2022 (published on August 5, 2022), and September 30, 2022 (published November 7, 2022).
- The number of shares outstanding as of the end of the issuer's most recent fiscal year is disclosed in Item 2 of the Company's annual report for the year ended December 31, 2022, published on March 16, 2023, and Item 2 in the quarterly reports for the periods ending March 31, 2022 (published May 1, 2022), June 30, 2022 (published on August 5, 2022), and September 30, 2022 (published November 7, 2022).
- The name and address of the issuer's transfer agent are disclosed in Item 2 of the Company's annual report for the year ended December 31, 2022, published on March 16, 2023, and Item 2 in the quarterly reports for the periods ending March 31, 2022 (published May 1, 2022), June 30, 2022 (published on August 5, 2022), and September 30, 2022 (published November 7, 2022).
- The nature of the issuer's business is disclosed in Item 5 (A) on page 5 of Item 1 of the Company's annual report for the year ended December 31, 2022, published on March 16, 2023, and Item 5 in the quarterly reports for the periods ending March 31, 2022 (published May 1, 2022), June 30, 2022 (published on August 5, 2022), and September 30, 2022 (published November 7, 2022).
- The nature of the issuer's products or services offered is disclosed in Item 5(A) on page 5 Item 1 of the Company's annual report for the year ended December 31, 2022, published on March 16, 2023, and Item 5(A) in the quarterly reports for the periods ending March 31, 2022 (published May 1, 2022), June 30, 2022 (published on August 5, 2022), and September 30, 2022 (published November 7, 2022).
- The nature and extent of the issuer's facilities are disclosed on page Item 6, Item 1 of the Company's annual report for the year ended December 31, 2022, published on March 16, 2023, and in the quarterly reports for the periods ending March 31, 2022 (published May 1, 2022), June 30, 2022 (published on August 5, 2022), and September 30, 2022 (published November 7, 2022).
- The name of the issuer's Chief Executive Officer and of the members of the issuer's Board of Directors is disclosed on pages in Item 7 Item 1 of the Company's annual report for the year ended December 31, 2022, published on March 16, 2023, and Item 7 in the quarterly

reports for the periods ending March 31, 2022 (published May 1, 2022), June 30, 2022 (published on August 5, 2022), and September 30, 2022 (published November 7, 2022).

- The issuer's most recent balance sheet; profit and loss statement; and retained earnings statement are disclosed in the Company's annual report for the year ended December 31, 2022, published on March 16, 2023.
- Similar financial information for that part of the preceding fiscal year that the issuer or its predecessor has been in existence is disclosed in the Company's annual report for the year ended December 31, 2022, filed March 16, 2023.

It is my opinion that the foregoing (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 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 and 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 at www.otcm Markets.com; and, (iv) has been posted through the OTC Disclosure and News Service.

Mr. Charles Nuzum was responsible for preparing the issuer's financial statements. The financial statements are not audited. Mr. Nuzum is a graduate of the University of Washington with a Bachelor of Science degree in Business Administration with a major in Accounting and a minor in Finance. Mr. Nuzum is a certified public accountant. Mr. Nuzum's career highlights include appointments as Chief Financial Officer to SVC Financial Services, Inc., Winebid.com, Inc., Tyburn Group, Inc., and OCS Technologies, Inc. Mr. Nuzum was also Director of Corporate Reporting to SPL Worldgroup, and controller for Dey Pharma, LP. Mr. Nuzum is a financial consultant to Resources Global Professionals and the audit committee chairman to Predictive Oncology (NASDAQ: POAI).

The issuer's transfer agent is Heritage U.S. Transfer Corp., registered with the SEC. On March 23, 2022, I confirmed the status, registration, and total number of outstanding securities by direct communication and confirmation with Mr. Moe Wortzman of the transfer agent.

On March 20, 2022, I communicated and confirmed with the director and principal executive officer, Mr. Chris Haigh, that the information, as amended, published by the issuer through the OTC Disclosure and News Service was true and correct.

To the best of my knowledge, and after inquiry of Mr. Chris Haigh, neither the issuer, nor any officer or director or 5% beneficial owner of the issuer's securities, or counsel are currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

No person other than OTC Markets Group, Inc. is entitled to rely upon this letter. The undersigned grants OTC Markets Group, Inc. full and complete permission and rights to publish the letter through the OTC Disclosure and News Service for public viewing.

The February 15, 2008, revisions and amendments to Rule 144 specifically provided that Rule 144 was not available to "shell companies." Rule 144(i), (1) (ii) defines a shell company as (i) An issuer, other than a business combination related shell company, as defined in § 230.405, or an asset-backed issuer, as defined in Item 1101(b) of Regulation AB (§ 229.1101(b), that has: (A) No or nominal operations; **and** (B) 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 (11) An issuer that has been at any time previously an issuer described in paragraph (i)(1)(i). It is noteworthy that Rule 144(i)'s two-part test is conjunctive, that is, both items (i) and (ii) must be present to qualify as a shell company. It is my legal opinion that this test is fact-based.

In order to determine if the issuer is or was ever a shell company, I reviewed its informational and financial disclosures with the OTC Markets. The issuer has never been a reporting company under Section 13 or 15d of the Securities and Exchange Act. In my review of the issuer's disclosures, a significant and material lapse in reporting occurred between the filing of its December 31, 2014, quarterly report, and its annual report with financial statements for the year ended December 31, 2017 (filed February 5, 2019). The issuer's next filing was an annual report with financial statements for the year ending December 31, 2018 (filed February 5, 2019). I reviewed these filings and determined that none disclosed any operations, assets, cash, or cash equivalents that could be considered non-nominal. No revenues from operations were reported. Based on these facts, my legal opinion is that the issuer was formerly a shell company.

Yours sincerely,

MAILANDER LAW OFFICE, INC.

By: 
TAD MAILANDER