

ALEX R. STAVROU, ESQUIRE

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May 4, 2023

**OTC Markets Group**

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

**RE: Legal Opinion for PBS Holding, Inc. (PBHG) Regarding Adequate Current Information and Annual Report Requirements for the year ended December 31, 2022**

This letter serves as a legal opinion for OTC Markets Group Inc. ("OTC Markets Group") to rely upon in determining whether PBS Holding, Inc. ("PBHG") 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. resident and Citizen and has been retained by PBS Holding, Inc. for the purpose of reviewing current information supplied by the issuer and rendering this legal opinion letter and related matters. Such opinion is based upon the recent filing of the Annual Report for the period December 31, 2022, as well as all other previous filings.

I have examined the various corporate records and other documents and related questions of law as 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, and the District of Columbia Federal Court. 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 Edward Vakser, Chief Executive Officer. 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 – Annual Disclosures Report for period ending December 31, 2022. Filed/Published April 28, 2023.
2. Quarterly Report - Q3 Disclosure Report, for period ending September 30, 2022, filed/published on October 15, 2022.
3. Quarterly Report - Q2 Disclosure Report, for period ending June 30, 2022, filed/published on July 21, 2022.
4. Quarterly Report - Q1 Disclosure Statement, for period ending March 31, 2022, published on May 9, 2022.
5. Annual Report – Annual Report 2021, for period ending December 31, 2021, published on March 21, 2022.
6. Quarterly Report - Q3 disclosures, for period ending September 30, 2021, Published on November 24, 2021.
7. Quarterly Report - Q3 disclosures, for period ending September 30, 2021, Published on November 11, 2021.
8. Attorney Letter with Respect to Current Information – Attorney Letter with Respect to Current Information – for period ending June 30, 2021. Filed/Published on August 10, 2021.
9. Annual Report – Disclosure Statement. For period ending December 31, 2020. Filed/Published August 5, 2021.
10. Attorney Letter with Respect to Current Information – Attorney Letter with Respect to Current Information – for period ending June 30, 2021. Filed/Published on July 22, 2021.
11. Quarterly Report – Q3 Disclosure Statement, for period ending September 30, 2020, Published on July 22, 2021.
12. Quarterly Report – Q2 Disclosure Statement, for period ending June 30, 2020, Published on July 22, 2021.
13. Quarterly Report – Q1 Disclosure Statement, for period ending March 31, 2020, Published on July 22, 2021.
14. Annual Report – Disclosure Statement, for period ending December 31, 2019. Filed/Published July 22, 2021.
15. Annual Report – Annual Report 2019, for period ending December 31, 2019. Filed/Published July 13, 2021.
16. Quarterly Report – Q2 Disclosure Statement, for period ending June 30, 2021, Published on July 6, 2021.
17. Quarterly Report – Q1 Disclosure Statement, for period ending March 31, 2021. Filed/Published July 6, 2021.
18. Attorney Letter with Respect to Current Information – Attorney Letter with Respect to Current Information for period ending September 30, 2020. Filed/Published December 23, 2020.
19. Attorney Letter with Respect to Current Information – Attorney Letter with Respect to Current Information for period ending September 30, 2020. Filed/Published December 23, 2020.



20. Quarterly Report – Q3 Disclosure Statement, for period ending September 30, 2020, Published on December 9, 2020.
21. Quarterly Report – Q2 Disclosure Statement, for period ending June 30, 2020, Published on December 9, 2020.
22. Quarterly Report – Q1 Disclosure Statement, for period ending March 31, 2020, Published on December 9, 2020.
23. Annual Report – Financial Statement, for period ending December 31, 2018. Filed/Published December 9, 2020.
24. Attorney Letter with Respect to Current Information – Attorney Letter with Respect to Current Information for period ending September 30, 2020. Filed/Published November 15, 2020.
25. Annual Report – Disclosure Statement, for period ending December 31, 2018. Filed/Published November 15, 2020.
26. Annual Report – Disclosure Statement, for period ending December 31, 2019. Filed/Published November 15, 2020.
27. Quarterly Report – Q3 Disclosure Statement, for period ending September 30, 2020. Filed/Published November 2, 2020.
28. Quarterly Report – Q2 Disclosure Statement, for period ending June 30, 2019. Filed/Published September 11, 2020.
29. Quarterly Report – Q1 Disclosure Statement, for period ending June 30, 2020. Filed/Published September 1, 2020.

Counsel reviewed the above disclosures, as well as the numerous other disclosures listed (starting with August 22, 2011), as well as all listed SEC filings (from May 14, 1999 to August 17, 2007) 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 Edward Vaksler, Chief Executive Officer.

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

Edward Vaksler

The financial statements are unaudited. Edward Vaksler has experience with GAAP accounting through prior positions as well as his continued service with the Company, and he is believed to be qualified in the preparation of GAAP financial statements. The financial statements are unaudited. The Fiscal Year End for PBS Holding, Inc. is December 31<sup>st</sup>.



As of April 26, 2023, and on the date of this letter, PBHG's transfer agent was and is:

Securities Transfer Corporation  
2901 N. Dallas Parkway, Suite 380  
Plano, Texas 75093  
Phone: 469-633-0101

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 December 31, 2022, ~~there are 6,285,000,000 shares outstanding~~ and upon the date of filing of April 28, 2023, Securities Transfer Corporation (and OTC Markets) confirmed that there were 6,285,000,000 shares outstanding as of April 28, 2023. To the best of my knowledge, information, and belief, after an inquiry of the aforementioned, no additional shares were issued post that date (April 28, 2023).

I have personally met with management and the director for these Annual Reports dated/Published April 28, 2023, in respect of the year ended December 31, 2022, being Edward Vaksler; 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.

PBS Holding, 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 PBS Holding, Inc. that assisted, prepared or provided information with respect to PBS Holding, Inc.'s disclosure or who received securities as consideration for services rendered to PBS Holding,

Inc.:

Thomas Stokes	215,000,000	Common Stock
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**SHARES OF COMMON STOCK HELD:**

Edward Vaksler	1,488,000,000	Common Stock
Edward Vaksler	1	Preferred A
Edward Vaksler	1,000,000	Preferred B

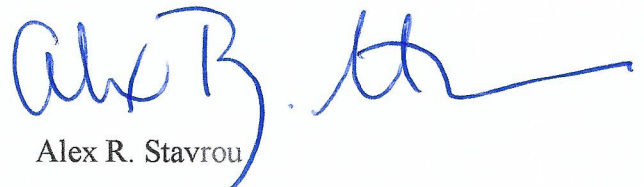
**PBHG STATUS AS A SHELL:**

You have requested our opinion concerning PBS Holding, 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, as well as Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934, nor has the company ever been a shell.

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,

  
Alex R. Stavrou