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June 16, 2023

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

Re: Integrated Cannabis Solutions, Inc., a Nevada 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 been retained by the Issuer for rendering the Letter and related matters.
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 expressed solely on the facts and assumptions set forth herein and is especially 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. For the purposes herein, each of the financial statements referenced in (a) – (d) below contain the following financial statements clearly denoted as such in each of the OTC Markets filings noted below in 8(a)-8(d) for the specific period denoted: (i) Balance Sheet; (ii) Statement of Operations; (iii) Statement of Stockholders Equity; (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 summarized in 8(a) hereto: (a) Unaudited financial statements and Disclosure Statement (including Items I - X included therein) for the year ended December 31, 2022 (and for the year ended December 31, 2021 also included for comparative purposes) and completed information posted on the OTC Service on June 15, 2023; (b) Unaudited financial statements and Disclosure Statement (including Items I - X included therein) for the quarter ended March 31, 2023 (and for the quarter ended March 31, 2022 also included for comparative purposes) and completed information posted on the OTC Service on June 15, 202.

9. The Company's management participated in the gathering of the Information for the Issuer's financial statements and is responsible for the accuracy and completeness of the Information. The financial statements were prepared in accordance with US Generally Accepted Accounting Principles (GAAP) by Venita R. Ackerman, a Certified Public Accountant located at 1665 Palm Beach Lakes Boulevard, 10th Floor, Suite 1004, Palm Beach, Florida, an accountant who has over 20 years of accounting experience, including preparing financial statements in accordance with US Generally Accepted Principals ("GAAP").

10. The information in Item 8 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.otcmarkets.com, and (iv) has been posted through the OTC Service.

11. The Issuer's transfer agent is Worldwide 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, 1,888,317,050 as of December 31, 2022 by reviewing the shareholder list from the Company's transfer agent as of December 31, 2022.

12. I have (i) personally met via a Zoom session on June 16, 2023, with Gene Caiazzo, the Issuer's Chief Executive Officer/Chief Financial Officer/Director and with Director Manny Losada; (ii) reviewed the Information with Gene Caiazzo and Manny Losada published by the Issuer through the OTC Service; and (iii) discussed the Information with Gene Caiazzo and Manny Losada as published by the Issuer through the OTC Service.

13. After inquiry of management, which consists of the sole officer/director of the Issuer, and email verification from the Issuer's CEO/CFO/Director and the Issuer's other Director to the best of my knowledge, neither the Issuer, its Officers, Directors, 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. The Chief Executive Officer/Chief Financial Officer/Director of the Issuer, Gene Caiazzo, was solely responsible for the preparation of the Disclosure Statements. The undersigned counsel provided guidance to the Issuer in connection with proper disclosure under OTC Markets rules and applicable securities law disclosure. The unaudited financial statements referenced in Item 8 were prepared by Venita Ackerman as previously stated in Item 9.

15. 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.

16. For the period from August 12, 2021 to April 10, 2023, the Company filed its periodic and other reports with the SEC but then suspended its SEC reporting requirements on June 15, 2023 and thereafter filed reports on OTC Markets. For the Company's fiscal years ended 2022 and 2021, the Company had the following assets, revenues and expenses:

2021

<u>Assets</u>	<u>Revenues</u>	<u>Expenses</u>
\$295,173	\$1,224,524	\$1,119,972

2022

<u>Assets</u>	<u>Revenues</u>	<u>Expenses</u>
\$800,848	\$1,196,348	\$1,535,746

17. For the Issuer's quarter ending March 31, 2023, the Issuer reflects the following assets, revenues and expenses.

<u>Assets</u>	<u>Revenues</u>	<u>Expenses</u>
\$881,783	\$294,823	\$486,970

The Issuer does not meet the definition of a Shell Company under Rule 144(i)(1) of the Securities Act of 1933, as amended, which defines a Shell Company that has:

(A) No or nominal operations; and

(B) Either:

No or nominal assets;

Assets consisting solely of cash and cash equivalents; or

Assets consisting of any amount of cash and cash equivalents and nominal other assets

Accordingly, the Issuer is not a Shell Company

18. I own no 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