

# **Moshe Selikovitz**

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California Bar# 201705

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DIGITAL UTILITIES VENTURES INC.

(DUTV)

RE: ANNUAL DISCLOSURE 2023

**September 12, 2023**

Attention: OTC MARKET GROUPS, INC.

Dear Sir or Madam:

We have acted as counsel to DUTV (the "Company") on specific securities and corporate issues and were retained for the purpose of reviewing the current information supplied by the Company. We are domiciled and licensed in the State of California.

We are residents of the United States. OTC Markets may rely upon this letter in determining whether the Company has made adequate current Information publicly available in accordance with Rule 144 (c) (2) under the Securities Act of 1933.

Neither Attorney Moshe Selikovitz, nor any person associated with his law firm owns any shares of issuer's securities and has never received or has any agreement to receive any of the issuer's stock in payment for services.

We have (i) personally interviewed via phone conference the management and all directors of the Company, more specifically Mark Gaalswyk, the Issuer's CEO and Director and Noemi Gil Espinal, the Issuer's President, Secretary, CFO and Director; all owners of 5% or greater of the outstanding stock, (Noel Gil Espinal and Malcolm Nickerson) (ii) reviewed the annual financials ended May 31, 2023 and filed with the OTC disclosure News Service on [www.OTCmarkets.com](http://www.OTCmarkets.com) and posted on August 23, 2023.

To the best of our knowledge, after inquiry of management, including the Chief Executive Officer and the Board of Directors, neither the Issuer, the 5% holders of securities of the Company, nor the corporate counsel are currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws. There are no other family relationships or related party transactions with DUTV to disclose in its filings or in the Attorney letter.

The company has not received any request for information or inquiries of any kind from the SEC or FINRA and is unaware of any request or inquiries from the SEC or FINRA since December 31, 2018. There are no pending corporate actions.

This letter covers the laws of the United States and does not depend on another law firm's opinion or letter. We are permitted to practice before the Securities and Exchange Commission without prohibition. Attorney; Moshe Selikovich is not currently, or has been within the past five years, been the subject of an investigation, hearing, or proceeding by the SEC, the US Commodity Futures Trading Commission, (CFTC), the Financial Industry Regulatory Authority, (FINRA) or any other federal, state, or foreign regulatory agency. Attorney; Moshe Selikovich is not currently, or has been within the past five years, been suspended or barred from practicing in any jurisdiction and has not been charged in a civil or criminal case. A representative of the Company is responsible for the preparation of the financial statements in accordance with GAAP, under the supervision of the CEO and is unaudited.

We may rely on information obtained from public officials, officers of the Company and we believe that these sources are reliable. In rendering this letter, we have examined the following:

1. Corporate records and other documents of the company.

Financial documents including: Balance Sheet, Statement of Operations, Statement of Cash Flows, Consolidated Statements of Stockholder's Deficiency (Statement of Changes in Shareholder Equity) and notes to the financial statements for the year ending May 31, 2023.

We may rely on information obtained from public officials, officers of the Company and we believe that these sources are reliable.

2. The financial statements contained in the Information were prepared by Sarah Ahmed, an experienced accountant serving as an Assistant Director of Operations at AMN Professionals Consultants, a group of independent accountants. The financial statements are not audited and were prepared using Representations made by the officers and directors of the Company which are deemed as reliable.


3. Review of the Shareholders' list provided by the Company's transfer agent: Pacific Stock Transfer, Co., 6725 Via Austi Parkway, Suite 300, Las Vegas, NV 89119, 800-785-7782 indicating the shares outstanding and confirming that Pacific Stock Transfer Co, is registered.

4. This letter is governed by and shall be interpreted in accordance with the Legal Opinion Accord (the "Accord") of the American Bar Association Section of Business Law (1991). Therefore, it is subject to a number of qualifications, exceptions, definitions, limitation on coverage, and other limitations, all as more particularly described in the Accord, and this letter should be read in conjunction therewith. The law relevant to the opinions expressed herein is limited to the laws of the United States of America.

Based upon the foregoing and subject to the qualifications hereinafter set forth, we are of the opinion that the initial Company Information and Disclosure Statement:

1. Constitutes "adequate current public information" concerning the securities and the Company "is available" within the meaning of Rule 144 (c) (2) under the Securities Act of 1933.
2. Includes all the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the securities under Rule 15c2-11 under the Securities Exchange Act of 1934.
3. Complies as to form with the OTC Market Guidelines for providing adequate Current Information, which are located on the internet at [www.otcm Markets.com](http://www.otcm Markets.com).
4. Has been posted through the OTC Disclosure and News Service; and
5. Pacific Stock Transfer Co. is registered under the Securities and Exchange Act of 1934. The company currently does not meet the definition of a shell corporation. Rule 405 of the Securities Act of 1933 and Rule 12b-2 of the Securities Exchange Act of 1934 defines a shell company as a company with 1) no or nominal operations and either 2) no or nominal assets, 3) assets consisting solely of cash and cash equivalents or 4) assets consisting of any amount of cash and cash equivalents and nominal other assets.
6. This letter may be relied on by OTC Markets, Inc. but may not be used or relied upon by any other person for any other purpose whatsoever, without in each instance our prior written consent. OTC Markets may publish this letter through OTC Disclosure and News Service for viewing by the public or regulators.

Sincerely,

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Attorney Name: Moshe Selikowitz

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