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Via OTC News & Disclosure Service

April 4, 2024

OTC Markets Group, Inc. – Issuer Services 304 Hudson Street, 2nd Floor New York, NY 10013 Tel: (212) 896-4400

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Re: Adequacy of Current Public Information for IJJ Corporation - Annual Financial Statements and Information and Disclosure Statements for the fiscal year ended October 31, 2023

Dear Sir or Madam:

I, the undersigned ("Counsel"), am an attorney licensed to practice law in the state of California, and before the courts of the United States, and under the laws of the United States. I am permitted to practice before the Securities and Exchange Commission ("SEC") and have never been prohibited from practice thereunder. I am a United States citizen residing and working in Los Angeles, California. I represent that I am not currently, nor have I been in the past five years, the subject of an investigation, hearing, suspension, bar, litigation or proceeding by any regulatory or quasi-regulatory or self-regulatory organization, including 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. Counsel is not currently suspended or barred from practicing in any state or jurisdiction. Counsel has not been in the past five years, suspended or barred from practicing in any state or other jurisdiction. Counsel has never been charged in a civil or criminal case.

My firm has been retained by IJJ Corporation (the "Company") for the express purpose of providing a legal opinion on the adequacy of current information available to the public in relation to the filing of an "Information Statement and Disclosure" pursuant to Rule 15c2-11(a) (5) of the Securities Exchange Act of 1934 as amended (the "Exchange Act"), and Rule 144(c)(2) of the Securities Act of 1933 as amended (the "Securities Act"). IJJ Corporation is incorporated under the laws of the state of Wyoming. Neither I nor my firm has been paid any shares of the Company nor does any promise exist to pay myself or my firm shares in the future. Counsel's work herein does not rely on the work of any other counsel.

1. Facts & Assumptions

In rendering this opinion, I have reviewed various corporate records and other documentation necessary and proper for an opinion in conjunction with the filing of the Company's Information & Disclosure Statements for the fiscal years ended October 31, 2023 and 2022. Additionally, I have made further inquiry and investigation into the laws, regulations, and commentary available for such filings. With respect to corporate documentation examined, I have presumed the genuineness of all signatures thereon; the authenticity of all documents provided as originals; conformity of all copies to the original documents; and the authenticity of all original documents submitted as copies.

I have relied on information available on the Internet, from records with the SEC, FINRA, the OTC Markets, Inc. ("OTC"), and from officers of the Company in addition to other sources, such as records on file with the Wyoming Secretary of State. All such sources were deemed reliable. Nothing came to my attention during the course of my investigation that led me to conclude that any such documents were not genuine or authentic or that the facts contained therein were not true.

2. Inquiry & Investigation

I have reviewed the Annual Report containing financial statements for the calendar year ended October 31, 2023 and posted on www.otcmarkets.com through the OTC Disclosure & News Service on 4/4/24; and also the Annual Report containing the disclosure statement for the calendar year ended October 31, 2022, as well as the Annual Report containing financial statements for the calendar year ended October 31, 2022 (each posted on 2/7/23).

Additionally, I have reviewed a Quarterly Report for the period ending January 31, 2023, containing quarterly financial and disclosure statements (posted 3/15/23), and an Amended Quarterly Report for the same period (posted 3/20/23). Also, I have reviewed a Quarterly Report for the period ending April 30, 2023, containing quarterly financial and disclosure statements (posted 3/23/24). Finally, I have reviewed a Quarterly Report for the period ending July 31, 2023, containing quarterly financial and disclosure statements (posted 3/23/24).

The Company's financial statements, although un-audited, were prepared by Clifford Pope, the Company's CEO. Mr. Pope is qualified to prepare the financial statements based on his over 30 years of business and financial experience.

The Company's transfer agent is Transfer Online. I have confirmed that this transfer agent is registered with the Securities and Exchange Commission. Information regarding the accuracy of the shareholder's list and the issued and outstanding shares of the Company can be confirmed with Transfer Online, located at 512 SE Salmon St., Portland, Oregon 97214 or via www.transferonline.com.

Additionally, I have met personally (*via telephone*) with a majority of the board of directors and the officers of the Company (including Clifford Pope, CEO and sole director) to review and discuss this information, the accuracy and completeness of such, and its adequacy for these purposes. An interested investor could readily find current information available regarding the Company by which s/he could objectively make a determination pertaining to the corporate financial status and relevant financial information thereby enabling such investor to make an informed and intelligent decision regarding the stock of the Company.

Finally, to the best of my knowledge and after inquiry of management and directors of IJJ Corporation, neither the Company, Counsel, any 5% holder of issuer securities, nor any of the officers or directors (including Clifford Pope) of the Company are currently under investigation by any federal or state regulatory authority for any violation of state or federal securities laws.

3. <u>Legal Conclusions</u>

I have considered the question as to whether the Issuer, including its predecessors, is or ever was a "shell company" as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act and have concluded that the Company does not now qualify as a "shell company"; however, given the length of time in which the Issuer has been in existence, I am unable to conclude that it has never been a "shell company."

The legal opinion as expressed in this letter is that the consolidated Quarterly and Annual Reports and filings for the period as filed via the OTC Markets Group News and Disclosure service constitutes: (1) "adequate current public information" about the Company which is available to the public regarding the shares of common stock and "is available" within the meaning of Rule 144(c)(2) of the Securities Act of 1933; (2) includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the shares of common stock of the Company under Rule 15c2-11 of the Exchange Act of 1934; that (3) complies with the OTC Markets Group, Inc. Pink Basic Disclosure Guidelines as they pertain to providing adequate and current information about the Company; and (4) the statement has been posted in the OTC Disclosure & News Service. OTC Markets Group, Inc. is entitled to rely on this opinion in determining whether the Company has made adequate current information available to the public pursuant to Rule 144(c)(2) of the Securities and Exchange Acts, and has full and complete permission and rights to publish this opinion on its website, www.otcmarkets.com, for such limited purposes.

The statements and opinions set forth herein reflect observations and results of inquiries up to the date hereof, and shall remain valid for as long as the documents, instruments, records and other information I have reviewed and examined remain unchanged, and the assumptions relied upon continue to be valid. This opinion is intended solely for the use and application of OTC Markets Group, Inc., which is expressly permitted to use it as it deems appropriate for use and publication on its website or otherwise.

Kind regards,

Jary I. Blum

Gary Blum, Esq.