

Sharon D. Mitchell, Attorney at Law
SD Mitchell & Associates, PLC
829 Harcourt Rd. · Grosse Pointe Park, Michigan 48230
57492 Onaga Trail · Yucca Valley, California 92284
(248) 515-6035 (Phone) · (248) 751-6030 (Facsimile) · sharondmac2013@gmail.com

6 April 2024

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

Re: All Things Mobile Analytic, Inc. information on OTC Disclosure and News Service

Dear Sir or Madame:

I have been retained by All Things Mobile Analytic, Inc. a Nevada corporation (the "Company", "ATMH") for the limited purpose of rendering an opinion as to whether there is adequate current information available on the OTC Disclosure and News Service regarding the issuer and related matters. As such, OTC Markets Group is entitled to rely on such opinion 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.

In connection with this opinion I have examined the appropriate corporate organizational documents of the Company, including, but not limited to, the following:

1. The Company's Certification of Incorporation;
2. Articles of Incorporation;
3. Amended and Restated Articles of Incorporation;
4. Bylaws;
5. The Company's Annual Report with Financial Statements for the period ended December 31, 2023, and filed on April 5, 2024;
6. The Company's Third Quarter Disclosure Report and Financial Statements for the period ended October 31, 2023, and filed on December 18, 2023;
7. The Company's Second Quarter Disclosure Report and Financial Statements for the period ended July 31, 2023, and filed on September 12, 2023;
8. The Company's First Quarter Disclosure Report and Financial Statements for the period ended April 30, 2023, and filed on June 20, 2023;
9. The Company's Disclosure Reports and Financial Statements for the previous year;
10. The Company's Amended Supplemental Information Statement pursuant to Form 15c2-11, change of shell status, filed on September 23, 2022;
11. Various Corporate Documents deemed relevant to corporate transactions;
12. The Company's confirmation of issued and outstanding shares from Pacific Stock Transfer, 6725 Via Austi Parkway, Suite 300, Las Vegas, Nevada 89119, via OTC Markets as of April 4, 2024; and
13. The Guidelines for Providing Adequate Current Information as published by Pink OTC Markets, Inc.

The Company's unaudited annual financial statements, for the fiscal year ending December 31, 2023, were prepared in-house by the Company's Chief Financial Officer, Massimo Travagli and are not audited. The financial statements are prepared in conformity with accounting principles generally accepted in the United States. In all material respect, the financial statements filed with the OTC Market Groups, fairly present the financial position and results of operations of the Company, as well as cash flows, for the period presented.

All Things Mobile Analytic, Inc. ("ATMH", "Company") was incorporated in the State of Nevada on January 3, 2008, under the name of Toron Inc. and was originally founded to conduct the business of marketing, sales and re-sales, via the Internet, of Web Domain Names and/or URL's. The Company completed a reverse split and a name change to All Things Mobile Analytic, Inc. on August 6, 2020.

Today, ATMH is an innovative disruptive technology company focused on acquiring brands that provide disruptive technology for mobile applications for Telecommunications and Fintech services & solutions. The Company is currently developing applications and partnerships for strategic growth of owned and partner brands. To this end on March 24, 2020, retroactive from October 1, 2019, the Company entered into a cooperation agreement with World International Services (WIS), a New York corporation, and Vox On Line Servicios De Comunicadoes Ltda (VOX) (d/b/a PayToGO), a corporation formed under the laws of Brazil, wherein, WIS has agreed to pay expenses, on behalf of Toron Inc., incurred by VOX, for its development of the application of PayToGo that will allow for electronic transactions, purchase of gift cards, IMTU's (Mobile Top Ups), shop on line and pay bills -e wallet-services and sending payment processing. The PayToGo platform is centered around a proprietary Wallet Application ("Wallet") and will assist consumers and businesses to process transactions and manage their payments-transactions and Marketplace services efficiently.

It is the intent of management that the Company, through various acquisitions and partnerships, will ultimately undertake operations that will allow it to offer one ubiquitous global platform to securely connect communication providers worldwide.

On December 22, 2015, Barton Hollow, LLC, a Nevada limited liability company, and stockholder of the Issuer, filed an Application for Appointment of Custodian pursuant to Section 78.347 of the Act in the District Court for Clark County, Nevada. Barton Hollow was subsequently appointed custodian of the Issuer by Order of the Court on January 26, 2016 (the "Order"). On May 9, 2017, the District Court for Clark County ordered the Company removed from Custodianship.

On August 12, 2019, an emergency meeting of the shareholders of the Company was called and the shareholders voted to remove the current members of the Board of Directors and to appoint Massimo Meneghello, Renato Campos Gloria and Renato Goncalves Dos Anjos to the Board of Directors, thus effecting a change in control of the Company.

On December 20, 2019, the Company issued a total of 2,500,000 shares of Series A Preferred Stock to Massimo Travagli for consulting services provided and with respect to certain acquisitions currently under discussion. The Series A Preferred Shares provide that each 1 share of Series A Preferred stock shall be convertible into common stock at 1 share of common stock for each 1 share of Series A Preferred stock. The Series A Preferred stock provide voting rights of 500 votes for each 1 share of Series A Preferred Stock issued, thus effecting a change in the voting control of the Company on issuance.

On January 9, 2020, Renato de Campos Gloria Braga resigned from all positions he held with the Company and Mr. Massimo Travagli was appointed as Secretary/Treasurer/Chief Financial Officer and Director.

On January 9, 2020, by way of a resolution, a majority of the voting shares and the Board of Directors of the Company voted to effect a reverse split of the shares of common stock of the Company on the basis of 1 new share of common stock for each 200 shares of common stock currently held. On January 17, 2020, the Company filed a certificate of change with the State of Nevada with an effective date of January 30, 2020. The reverse split is awaiting FINRA approval.

On January 21, 2020, the Board of Directors and a majority of the shareholders, voted to change the name of the Company from Toron Inc. to All Things Mobile Analytic, Inc. On January 23, 2020, the Company filed the name

change with the State of Nevada with an effective date of January 30, 2020. The name change was deemed effective August 6, 2020.

While during October 2020 the Company entered into an Acquisition and Exchange of Shares Agreement (the "Agreement") with Nextchampions Ltd., a corporation incorporated under the laws of the United Kingdom and the parent corporation of VOX, both entities being controlled by an officer and director of the Company, the Agreement did not close, and the parties agreed subsequently to enter into a licensing and usage agreement for the app PayToGo. Under the terms of agreements under negotiation, the ownership of PayToGo is to be transferred to VOX, and the Company would receive a royalty on all gross revenue generated in the local Brazilian market. Additionally, the Company is expected to have exclusive rights to the app and all revenues derived therefrom in all markets outside Brazil. On June 10, 2022, the agreements were concluded.

In February 2021, Nextchampions, VOX and the Company commenced negotiations on a licensing and usage agreement for the app "PayToGo" upon completion of its development and launch into the Brazilian marketplace. Under the terms of the agreement, the ownership of PayToGo shall be transferred to VOX, and the Company will receive a royalty on all gross revenue generated in the local Brazilian market. Additionally, the Company will have exclusive rights to the app and all revenues derived therefrom in all markets outside Brazil. As of October 31, 2022, the Company has not yet been able to conclude this agreement.

On June 10, 2022, the Company issued 5,500,000 shares of common stock to acquire SpeedTelecom 1, LLC; the control person of SpeedTelecom is the son of the Company's Chief Financial Officer.

SpeedTelecom1, LLC, operates in the telecommunications, software development, web development, digital advertising and book printing sectors, offering a number of telecom services; VoIP Systems, SMS Services, and AdCharge services, an innovative, call-based advertising media platform for Android devices.

In July 2022, the Company entered into an Acquisition and Exchange of Shares Agreement with Mival Connect SA ("Mival"), a company incorporated under the laws of Switzerland. The Company agreed to acquire 100% equity interest of Mival in exchange of 33,300,000 shares of the common stock of ATMH, valued at \$4,000,000. During the period ended October 31, 2022, and on August 10, 2022, the Company issued 23,126,850 shares of common stock to the two controlling shareholders of Mival. In January of 2023, the remaining 10,173,150 shares of common stock were issued to the remaining shareholders of Mival.

All Things Mobile Analytic, Inc. is a Nevada corporation with its headquarters located in New York, New York. The Company's transfer agent is Pacific Stock Transfer, 6725 Via Austi Parkway, Suite 300, Las Vegas, Nevada 89119, and is registered with the Securities and Exchange Commission. The method used to obtain the number of outstanding shares set for in the Annual Report for the period ended December 31, 2023, was obtained via transfer agent verification on the OTC Pink; and as a result of the following transactions:

# OF I/O	DATE	# OF SHARES	NAME	REASON	EXEMPTION
4,474,038 Common Shares 2,500,000 Series A Preferred Shares	12/31/2021				
	06/10/2022	1,000,000	Stephen Cavallino	Cash	Reg S
	06/10/2022	1,950,000	Sebastiano Galantucci	Consulting service	Reg S
	06/10/2022	1,000,000	Vox On Line Servicios De Comunicadoes Ltd	Share exchange (acquisition)	Reg S

			Stefano Scorza		
	06/10/2022	1,500,000	Nextchampions Ltd *(Joshua Travagli)	Share exchange (acquisition)	Reg S
	06/10/2022	3,000,000	SPEED TELECOM1 LLC (Daniele Meda)	Share exchange (acquisition)	Reg S
	06/10/2022	2,500,000	SPEED TELECOM1 LLC *(Jeremy Travagli)	Share exchange (acquisition)	Reg S
	08/10/2022	16,650,000	Simone Valtolina	Share exchange (acquisition)	Reg S
	08/10/2022	6,476,850	Luca Marcello Milani	Share exchange (acquisition)	Reg S
	12/09/2022	940,000	Sebastiano M Galantucci	Share exchange (acquisition)	Reg S
	12/09/2022	250,000	Saavy Services Management Inc. (Sangar Pir)	Share exchange (acquisition)	Reg S
	12/09/2022	750,000	Raffaele Vassalli	Cash	Reg S
	12/09/2022	750,000	Marco Ferri	Cash	Reg S
	01/05/2023	49,108	Alberto Vender	Share exchange (acquisition)	Reg S
	01/05/2023	145,204	Alessandro Pretto	Share exchange (acquisition)	Reg S
	01/05/2023	12,456	Alessandro Tamigio	Share exchange (acquisition)	Reg S
	01/05/2023	28,018	Angelo Giannotta	Share exchange (acquisition)	Reg S
	01/05/2023	64,648	Anna Angela Grassi	Share exchange (acquisition)	Reg S
	01/05/2023	16,395	Antonio Augello	Share exchange (acquisition)	Reg S
	01/05/2023	34,271	Antionio Cursano	Share exchange (acquisition)	Reg S
	01/05/2023	228,614	Barbara Noale	Share exchange (acquisition)	Reg S
	01/05/2023	12,713	Claudio Abrigo	Share exchange (acquisition)	Reg S
	01/05/2023	17,397	Daniela Del Piccolo	Share exchange (acquisition)	Reg S
	01/05/2023	26,615	Daniela Isnardi	Share exchange (acquisition)	Reg S
	01/05/2023	94,180	Simone Valtolina	Share exchange (acquisition)	Reg S
	01/05/2023	20,852	Elena Suman	Share exchange (acquisition)	Reg S
	01/05/2023	15,297	Elisa Vender	Share exchange (acquisition)	Reg S
	01/05/2023	18,829	Emanuela Ciurea	Share exchange (acquisition)	Reg S
	01/05/2023	50,150	Ezio Colotti	Share exchange (acquisition)	Reg S

	01/05/2023	23,634	Fabio Bome	Share exchange (acquisition)	Reg S
	01/05/2023	45,406	Fabio Dalle Nogare	Share exchange (acquisition)	Reg S
	01/05/2023	18,829	Fabrizio Franco	Share exchange (acquisition)	Reg S
	01/05/2023	22,703	Fabrizio Rossi	Share exchange (acquisition)	Reg S
	01/05/2023	56,488	Francesco Franco	Share exchange (acquisition)	Reg S
	01/05/2023	26,612	Francesco Segu	Share exchange (acquisition)	Reg S
	01/05/2023	15,096	Franco Furlan	Share exchange (acquisition)	Reg S
	01/05/2023	17,928	Gian Luca Borlengo	Share exchange (acquisition)	Reg S
	01/05/2023	96,320	Gianfranco Baldas	Share exchange (acquisition)	Reg S
	01/05/2023	19,394	Gilberto Stocco	Share exchange (acquisition)	Reg S
	01/05/2023	45,215	Gino Vender	Share exchange (acquisition)	Reg S
	01/05/2023	64,996	Giovannii Pascoli	Share exchange (acquisition)	Reg S
	01/05/2023	116,424	Daniele Pretto	Share exchange (acquisition)	Reg S
	01/05/2023	25,545	Inside Business Jdoo (Pierangelo Trenti)	Share exchange (acquisition)	Reg S
	01/05/2023	37,659	Giovanni Saraceni	Share exchange (acquisition)	Reg S
	01/05/2023	535,700	Loretta Maria Ramon	Share exchange (acquisition)	Reg S
	01/05/2023	16,634	Luca Bosio	Share exchange (acquisition)	Reg S
	01/05/2023	88,056	Luca Palmese	Share exchange (acquisition)	Reg S
	01/05/2023	39,261	Luciano Cozza	Share exchange (acquisition)	Reg S
	01/05/2023	37,659	Luigi Scalvini	Share exchange (acquisition)	Reg S
	01/05/2023	81,959	Luca Marcello Milani	Share exchange (acquisition)	Reg S
	01/05/2023	15,297	Luigi Segu	Share exchange (acquisition)	Reg S
	01/05/2023	188,120	Marco Fumagalli	Share exchange (acquisition)	Reg S
	01/05/2023	33,269	Marco Saccardi	Share exchange (acquisition)	Reg S
	01/05/2023	108,818	Marco Saletti	Share exchange (acquisition)	Reg S

	01/05/2023	31,768	Massimiliano Ghezzi	Share exchange (acquisition)	Reg S
	01/05/2023	36,996	Massimo Vescovo	Share exchange (acquisition)	Reg S
	01/05/2023	32,324	Matteo Scalvini	Share exchange (acquisition)	Reg S
	01/05/2023	88,458	Maurizio Frontini	Share exchange (acquisition)	Reg S
	01/05/2023	29,735	Nello Feretti	Share exchange (acquisition)	Reg S
	01/05/2023	468,184	Paola Mario Steffanini	Share exchange (acquisition)	Reg S
	01/05/2023	16,474	Paola Scaia	Share exchange (acquisition)	Reg S
	01/05/2023	29,735	Paolo Ferretti	Share exchange (acquisition)	Reg S
	01/05/2023	16,162	Pasquale Campanaro	Share exchange (acquisition)	Reg S
	01/05/2023	728,261	Renata Ali Seminara	Share exchange (acquisition)	Reg S
	01/05/2023	22,703	Roberto Dall'igna	Share exchange (acquisition)	Reg S
	01/05/2023	92,731	Roberto Ferrara	Share exchange (acquisition)	Reg S
	01/05/2023	44,509	Roberto Scala	Share exchange (acquisition)	Reg S
	01/05/2023	96,971	Rosanna Spagnoloa	Share exchange (acquisition)	Reg S
	01/05/2023	32,499	Rossano Pascoli	Share exchange (acquisition)	Reg S
	01/05/2023	59,605	Sara Calmonte	Share exchange (acquisition)	Reg S
	01/05/2023	34,996	Sergio Giancaspro	Share exchange (acquisition)	Reg S
	01/05/2023	36,462	Silvio Zanetti	Share exchange (acquisition)	Reg S
	01/05/2023	31,872	Simona Aondio	Share exchange (acquisition)	Reg S
	01/05/2023	16,634	Stefano Avesani	Share exchange (acquisition)	Reg S
	01/05/2023	65,592	Stefano Fochesato	Share exchange (acquisition)	Reg S
	01/05/2023	48,398	Stephano Vecchini	Share exchange (acquisition)	Reg S
	01/05/2023	728,647	Stlla Alpina Doo (Stefano Stefani)	Share exchange (acquisition)	Reg S
	01/05/2023	45,703	Team Legno SNC (Gino Vender)	Share exchange (acquisition)	Reg S
	01/05/2023	31,872	Valentino Schiro	Share exchange (acquisition)	Reg S

	01/05/2023	615,864	Vittoria Dalla Vecchia	Share exchange (acquisition)	Reg S
	01/05/2023	152,970	Betty Jean Johnston	Share exchange (acquisition)	Reg S
	01/05/2023	166,813	Daniel Cassioli	Share exchange (acquisition)	Reg S
	01/05/2023	700,442	Roberto Stagno	Share exchange (acquisition)	Reg S
	01/05/2023	1,232,000	Aft Broker Srl	Share exchange (acquisition)	Reg S
	08/18/2023	160,512	Massimo Travagli	Employment agreement	Reg S
	08/18/2023	80,256	Massimo Meneghello	Employment agreement	Reg S
	11/24/2023	504,201	Massimo Travagli	Employment agreement	Reg S
	11/24/2023	252,102	Massimo Meneghello,	Employment agreement	Reg S
50,560,108 Common Shares 2,500,000 Series A Preferred Shares	12/31/2023				

* Mr. Joshua Travagli and Mr. Jeremy Travagli, controlling persons of Nextchampions LTD, and Speed Telecom1 LLC, respectively, are the sons of Mr. Massimo Travagli, the CFO of the Company.

The authorized capital of the Company is 2,000,000,000 shares of Common Stock, par value \$0.001, and 5,000,000 shares of Preferred Stock, par value \$0.001. Each issued and outstanding share of Series A Preferred Stock has voting rights equal to 500 shares of common stock.

In connection with the opinion expressed herein, I have made such examination of law, as I considered appropriate for such purposes, and have relied entirely upon documents and certificates delivered to me and which I deemed appropriate for purposes of rendering this opinion. In examining the documents, I have assumed the genuineness of signatures, the authenticity of documents submitted as originals, the conformity with originals of all documents furnished as copies, and the correctness of the facts set forth in such documents. During the course of my review, nothing led me to question the authenticity of any of the documents or facts contained herein. To that end, I am of the opinion that:

1. The current information posted by the Company constitutes adequate current public information and is publicly available as those terms are defined within the meaning of Rule 144(c)(2) under the Securities Act; the information includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the Securities pursuant to Rule 15c2-11 under the Securities Exchange Act of 1934 as amended;
2. The aforementioned information as posted through the OTC Disclosure and News Service complies as to form and content with the OTC Markets Group, Inc. Guidelines for Providing Adequate Current Information as published by the OTC Market Groups, Inc.;
3. To the best of my knowledge, neither counsel, nor the members of management, the record owner of the Company, or any holder of 5% or more of the Company's securities are currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws;

4. I have personally met (via video skype, with government issued identification (i.e. Italian Passport or New York Driver's License in front of me) with Mr. Massimo Meneghello, Chief Executive and Director, and Mr. Massimo Travagli, Secretary/Treasurer/ Chief Financial Officer/Director and Translator for the Company;
5. The Company's transfer agent is Pacific Stock Transfer, 6725 Via Austi Parkway, Suite 300, Las Vegas, Nevada 89119, and is registered with the Securities and Exchange Commission. The number of issued and outstanding shares was confirmed to me via Pacific Stock Transfer with a December 31, 2024, Shareholder List; and
6. To the best of my knowledge, and pursuant to review of publicly filed documents, between the date the Company was abandoned, the date Barton Hollow took custody of the Company pursuant to the Court Order (January 26, 2016), and up to the quarter ended July 31 2022, the Company was, a "shell company" as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934. With the acquisitions of SpeedTelecom 1, LLC on June 10, 2022, and the beginning of generating revenues, along with the continued operations of the Company, it has ceased being a shell company.

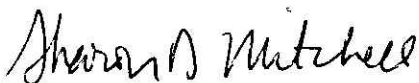
The opinions and conclusions expressed herein are based upon the facts that have been provided to me by the Company and are based on the accuracy of the facts and representations of the Company. In reaching my conclusions, I have personally met management and the majority of directors of All Things Mobile Analytic, Inc. and have exchanged numerous emails and telephone conversations with corporate management. I have assumed the genuineness and authenticity of all documents provided to me; to the best of my knowledge I believe all sources to be reliable.

I am a resident of the United States and am licensed and authorized to practice law in the State of Michigan. This letter applies to the laws of the United States of America. I am allowed to practice before the Securities and Exchange Commission, and I have not been prohibited from practicing before it. I am the Company's SEC counsel with regard to compliance matters and public filings. I do not own any common or preferred stock of All Things Mobile Analytic, Inc. and I do not anticipate receiving any in the immediate future.

I am not currently, nor have I been in 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. Furthermore, I am not currently, nor have I been in the past five years (nor at any time) suspended or barred from practicing in any state or jurisdiction, nor have I been charged in a civil or criminal case.

This opinion is rendered in conjunction with the Company's current disclosure documents and may be posted on the OTC Disclosure and News Service, for viewing by the public and regulators; however, only OTC Markets Group is entitled to rely on this opinion.

With best regards,



Sharon D. Mitchell

cc: Mr. Massimo Meneghello, President