



David Keith Daggett

Perkins Coie LLP, 1201 3rd Ave, Ste 4900, Seattle, WA 98101-3095
Phone: 206-359-3319 | Fax: 206-359-4318

26th April 2024

To:

VIA ELECTRONIC MAIL

OTC Markets Group Inc.
304 Hudson Street, 2nd Floor
New York, NY 10013

Subject: Certification of Compliance and Review of Annual Disclosure for SigmaBroadband Co. (Ticker Symbol: SGRB)

To Whom It May Concern:

Pursuant to the obligations set forth under the OTC Markets Group Inc. guidelines, I, David Keith Daggett, Esq., being a member in good standing of the Bar in State of California, hereby furnish this attorney letter in my capacity as legal counsel for SigmaBroadband Co., a corporation duly organized and existing under the laws of the United States and having its principal place of business at 2690 Cobb Parkway Suite A5-284 Smyrna, GA 30080.

I have examined the Annual Disclosure Statement for the fiscal year concluded on December 31, 2023, as filed on the OTC Markets website on April 14, 2024. This examination included but was not limited to, a review of corporate documents, financial statements, and other pertinent disclosures as provided by the management of SigmaBroadband Co. It is my opinion that the Annual Disclosure has been prepared in conformity with the OTC Markets Group's requirements for providing current and complete information and that it adheres strictly to the regulatory framework applicable to securities disclosures.

Based on this examination and in accordance with the regulatory standards set forth by the OTC Markets Group, it is my opinion that:

1. The Information constitutes “adequate current public information” concerning the securities and the Issuer.
2. The Information has been made publicly available in compliance with Rule 144(c)(2) under the Securities Act.
3. The Information includes all data necessary for a broker-dealer to publish a quotation for the securities under Rule 15c2-11 of the Securities Exchange Act of 1934.
4. The form and content of the Information comply with the OTC Markets Group’s Pink Basic Disclosure Guidelines.
5. The Information has been posted through the OTC Disclosure & News Service.

No other person or entity besides the OTC Markets Group is entitled to rely upon this letter; however, the OTC Markets Group has unrestricted permission to publish and disseminate this document for public viewing.

The financial statements and any supplementary data associated with these disclosures have been compiled by qualified accounting personnel and are represented to be true, complete, and correct in all material respects pursuant to the Generally Accepted Accounting Principles (GAAP) consistently applied. The disclosures contain no material omissions likely to affect a reasonable investor’s judgments or decisions, and there are no discrepancies that would necessitate further amendment or explanation.

Additionally, I certify that SigmaBroadband Co. is in compliance with all relevant federal and state regulations governing its operations and its status as a publicly traded entity under the jurisdiction of the OTC Markets Group Inc. This includes adherence to all statutory obligations and regulatory compliance measures pertinent to its business practices.

This letter is issued to affirm the veracity, completeness, and currency of the information contained in the annual disclosures of SigmaBroadband Co. in accordance with the standards established by OTC Markets Group Inc.

Please contact me directly should there be need for further discussion or clarification concerning this submission.

Sincerely,



David Keith Daggett

Legal Counsel

License No: #207841