

LAW OFFICES OF
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March 31, 2023

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

Re: Wherever TV Broadcasting Corp.

Gentlemen:

This firm serves as special securities counsel to Wherever TV Broadcasting Corp., (hereinafter the "Company"). We have been retained by the Company for the purposes of (a) entering into an Attorney Letter Agreement with OTC Markets Group, Inc. (hereinafter "OTC") and (b) posting this opinion letter on the OTC Disclosure and News Service in accordance with the requirements set forth in the Attorney Letter Agreement.

The OTC is entitled to rely on this letter in determining whether the Company has made "adequate current information" publicly available within the meaning of Rule 144 (c) (2) of the Securities Act of 1933.

The undersigned attorney serves as special securities counsel to the Company. The undersigned attorney is a resident of the United States of America and has been retained by the Company to render this letter, and for other matters. The undersigned attorney is licensed to practice law in Florida and this letter covers the jurisdictions of Florida and the applicable laws of the United States of America. The undersigned attorney is permitted to practice before the Securities and Exchange Commission and has not been prohibited from practice before the SEC.

In rendering this letter, I have examined: (1) the Annual Disclosure Statement for the fiscal year ended December 31, 2022, (hereinafter the "Disclosure Statement") which was posted by the Company on the OTC Disclosure and News Service on March 30, 2023; (2) the Amended Annual Disclosure Statement for the fiscal year ended December 31, 2021, which was posted by the Company on the OTC Disclosure and News Service on March 3, 2022, the Quarterly Reports for the periods ended March 31, 2022, June 30, 2022 and September 30, 2022

which were posted by the Company on the OTC Disclosure and News Service on June 15, 2022, August 28, 2022 and November 27, 2022, respectively. (collectively the "Other Reports"); and (3) such other Company records, officer's certificates, certificates of public officials, and other instruments and documents, and reviewed such questions of law as I have considered necessary and appropriate as a basis for the opinions expressed herein. The Company maintains a December 31st fiscal year-end. All sources referenced in this letter are deemed to be reliable. In rendering this letter, the undersigned Attorney personally met on February 16, 2023 via a video conferences with management and all of the Directors of the Company and reviewed and discussed the Disclosure Statement and the Other Reports which were filed on the dates referenced above. Those individuals included the Company's CEO and Director, Edward Ciofani, the Company's Director and CFO, Rene Morissette and the Company's other directors, Gary McGuirk, Senior, Milo Seidl and Scott Welch. In addition, the undersigned discussed the preparation of the financial statements with Mark Knauf, the Controller of the Company.

In the opinion of the undersigned attorney, the Disclosure Statement constitutes "adequate current information" that is "publicly available" within the meaning of Rule 144 (c)(2) under the Securities Act of 1933, as a result of the Disclosure Statement for the fiscal year ended December 31, 2022 being posted on March 30, 2023 on the OTC Disclosure and News Service and the Other Reports being posted by the Company on the OTC Disclosure and News Service on the dates reflected above. The Disclosure Statement includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the Securities of the Company under Rule 15c2-11 under the Securities Exchange Act of 1934, and the Disclosure Statement complies fully as to form with the OTC "Guidelines for Providing Adequate Current Information".

The un-audited financial statements contained in the Disclosure Statement were prepared by Mark Knauf who is a Certified Public Accountant. The transfer agent for the Company is VStock Transfer, LLC whose address is 18 Lafayette Place, Woodmere, New York 11598. VStock is registered with the SEC under the Securities Exchange Act. The undersigned attorney personally confirmed with an account representative of VStock Transfer, LLC that its books and records show that there were 264,920,752 common shares issued and outstanding as of December 31, 2022.

The Issuer represents that it is currently not a Shell Company as defined in Rule 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934. Based upon my review of the history of this Company and some of its gaps where the Company did not post financial information, Counsel has determined that the Company was previously a Shell Company.

To the best knowledge of this law firm, after inquiry of management and the Directors of the Company, neither the Company nor any 5% holder is currently

OTC Markets Group, Inc.

March 31 , 2023

Page 3

under investigation by any Federal or state regulatory authority for any violation of Federal or state securities laws. Furthermore, undersigned counsel, is not currently nor has he been in the past five years (1) been suspended or barred from practicing in any state of jurisdiction; (2) been charged in any civil or criminal case; (3) is not currently, or has in the last five years, been the subject of an investigation, hearing, or proceeding 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. In addition, the undersigned attorney has never received shares of the Company and has no agreement to receive shares of the Company's stock in payment for services. The OTC is hereby granted full and complete permission and rights to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators. This letter is rendered solely to OTC Markets Group and may not be relied upon by any other person or for any other purpose without the prior written consent of this law firm.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Eric P. Littman", with a stylized flourish at the end.

Eric P. Littman
EPL/ica