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April 17, 2024

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

Re: CIPHER-CORE, Inc., trading symbol "CFCI" - Annual Report for Year-Ended December 31, 2023

Ladies and Gentlemen:

This letter is written on behalf of my client CIPHER-CORE, Inc., a Colorado corporation, (the "Company"). OTC Markets Group Inc. is entitled to rely on this letter in determining if the Company has made adequate public disclosure of current information within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended (the "Securities Act"). I am an attorney admitted to the bar of the State of Nevada and to the bar of the State of Utah and resident in the State of Utah and this letter covers the jurisdiction of the State of Colorado as well as the applicable laws of the United States of America. I am permitted to practice before the Securities and Exchange Commission and have not been prohibited from practice thereunder. I act as outside securities counsel to the Company. One part of my duties is to ensure that regular disclosure is made to the public pursuant to the Securities Act and related rules and regulations. I do not beneficially own any securities of the Company and have no agreement with the Company to receive securities in the future in payment for services.

I have examined such current corporate records and other documents and questions of law as I consider necessary for the issuance of this letter. I have relied on information obtained from public officials, officers of the issuer and other sources. I represent that all such sources are believed to be reliable.

The documents containing the information concerning the Issuer, its financial statements and the Securities that are publicly available as of the date of this letter and that I have reviewed in connection with the preparation of this Opinion include the following:

- Annual Report for the year ended December 31, 2023, as filed with OTC Markets, Inc. on April 1, 2024.

The financial information in the aforementioned report was prepared by Kevin Orton, a contract accountant for the Company. Mr. Orton is the owner of Main Street Consulting and Accounting Services, Inc., a Company he has operated from 2015 to the present, 2023. He obtained a BS

degree in accounting in 1976 and a masters degree in accounting in 1977, both from Brigham Young University in Provo, Utah. He is an enrolled agent with the Internal Revenue Service.

December 31, 2023, annual financial statements for the Company were not audited.

I have relied on the information contained in the Annual Report for the period ended as set forth above and posted on the date as set forth above with the OTCMarkets.com in rendering my opinion. This information constitutes (i) "adequate current public information" concerning the securities and the issuer and "is available" within the meaning of Rule 144(c)(2) under the Securities Act, (ii) includes all of the information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934 (the "Exchange Act"), (iii) complies as to form with the OTC Markets Group's Pink Basic Disclosure Guidelines, which are located on the internet at www.otcm Markets.com and (iv) has been posted through the OTC Disclosure and News Service on December 18, 2023. However, my opinion does not alleviate the professional responsibilities of brokers, dealers, and investors to conduct their own due diligence. Company management has informed me that the Company from inception has always had assets sufficient to prevent the Company from being a "shell company". The Company has represented in its Annual Report that it is not a "shell company" as defined in Rule 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act.

In examining the foregoing documents, I have assumed the authenticity of signatures (both manual and conformed), the authenticity of documents submitted as originals, the conformity with originals of all documents furnished as copies, and the correctness of facts set forth in such documents. I have also assumed all oral representations in connection with this matter to be accurate. Nothing came to my attention during the course of my investigation that led me to conclude that any of such documents were not genuine or authentic or that the facts set forth therein were not true.

The Issuer's transfer agent is Securities Transfer Corporation, 2901 N. Dallas Parkway, Suite 380, Plano, Texas 75093. The transfer agent is registered with the Securities and Exchange Commission. The method used by me to confirm the number of outstanding shares was a review of the issuer's filings including a shareholder list provided by the transfer agent.

I have reviewed the information published by the Company through the OTC Disclosure and News Service, and personally talked face-to-face with Takatoshi Nakamura, the Company's CEO, and one the Company's six directors, Masayuki Tsuda, the Company's CFO, and one the Company's six directors, Motoyuki Odachi, the Company's COO, and one the Company's six directors, and Riichiro Nakamura, Koichiro Ito, and Koji Sasak, each a director of the Company, all of whom verified the accuracy of the information.

After such personal consultation with the officers and directors, I am satisfied that neither the Company, any individual officer or 5% shareholder, nor this law firm, or any member of this law firm is currently or has in the past five years, been the subject of an investigation, hearing, or proceeding by the SEC, the Commodity Future Trading Commission (CFTC), the Financial Industry Regulatory Authority (FINRA), or any other federal, state, or foreign regulatory agency.

The undersigned counsel to the Company is not currently, nor has he, in the past five years, been suspended or barred from practicing in any state or jurisdiction or has been charged in a civil or criminal case.

THE FOREGOING OPINIONS ARE SUBJECT TO THE FOLLOWING ASSUMPTIONS, EXCEPTIONS, LIMITATIONS AND QUALIFICATIONS.

The opinions expressed in this letter are rendered as of the date hereof and are based on my understandings and assumptions as to present facts, and on the application of applicable law as the same exists on the date hereof. I assume no obligation to update or supplement this opinion letter after the date hereof with respect to any facts or circumstances that may hereafter come to my attention, or to reflect any changes in the facts or law that may hereafter occur or take effect. I give OTC Markets Group Inc. permission to publish this letter in the OTC Disclosure and News Service for viewing by the public and regulators.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Gary R. Henrie", written over a horizontal line.

Gary R. Henrie
Nevada Bar No: 8115
Utah Bar No: 5083