

MCMURDO LAW GROUP, LLC

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Date: May 1, 2023

OTC Markets Group, Inc.
300 Vesey Street, 12th Floor
New York, NY 10282

Re: Human Unitec International, Inc.

Dir Sir or Madam:

I have been retained by Human Unitec International, Inc., a Nevada corporation (the “Issuer”), to render an opinion as to whether the Amended Annual Report, for the year ended December 31, 2022, published by the Issuer on the OTC Disclosure & News Service on May 1, 2023 (the “Information”) constitutes adequate current information for purposes of Rule 144(c)(2) promulgated under the Securities Act of 1933 (the “Act”). I represent the Issuer as general corporate counsel. I do not beneficially own any shares of the Issuer’s securities. I have not received, nor have an agreement to receive in the future, any shares of the Issuer’s securities, in payment for my services.

OTC Markets Group, Inc. (“OTC Markets”) may rely on this opinion in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Act.

I have examined such corporate records and other documents and such questions of law as I have deemed necessary or appropriate for purposes of rendering this opinion. As to matters of fact, I have made such inquiries of the Issuer’s officers as I deemed necessary to render this opinion, and I believe that such sources were reliable.

The person ultimately responsible for preparing the financial statements of the Issuer contained in the Information is Peter Zompa, who is an Accountant in the State of Florida. Mr. Zompa is qualified to prepare financial statements from over 30 years of experience as an Accountant and preparing financial statements in accordance with GAAP. He has a bachelor’s degree in Accounting. The financial statements were initially prepared in Italy by Marco Meloni, a European accountant and reviewed for GAAP compliance by Peter Zompa, at Miami Tax Care Inc. The financial statements have not been audited.

The Issuer’s transfer agent is Pacific Stock Transfer Co. (a Securitize Company) (the “Agent”). The Agent is registered with the SEC as such under the Securities Act. We have

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confirmed the number of outstanding shares of the Issuer set forth in the Information with the Agent. According to the Issuer, the Agent finalized their review and have provided this notification to ensure the information is accurate in our report, see FN in the 12/31/2021 Annual Report, "The software team researched and determined the outstanding number we provided (881,930,000) is correct. The error in the reporting came from the below transaction, which occurred in our old system across 2 different classes of Common stock. The new system couldn't convert transactions between 2 different classes of common in the same transaction, so the 2 AFO class certs for 2,500 and 2,000 (4,500 total) were reflected appropriately in the 13K debit and credit to the outstanding, but didn't show up on the registrar control report." Pacific Stock Transfer, dated 04/13/2022. According to the Company, as of the date of this filing this has not been resolved by the Agent.

The undersigned attorney has (a) personally met with management and a majority of the directors of the Issuer, namely Kurt Gaensel and Alessandro Boy, (b) reviewed the Information posted by the Issuer on the OTC Disclosure & News Service, and (c) discussed the Information with the majority of the directors of the Issuer, namely Kurt Gaensel, Fabrizio Bosticco and Alessandro Boy.

To my knowledge, after inquiry of management and the directors of the Issuer, the Issuer, no holder of five percent (5%) or more of its securities, nor the Issuer's counsel is currently the subject of an investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

As a result of the foregoing, I am of the opinion that:

1. The Information constitutes adequate current public information concerning the Issuer's securities and the Issuer within the meaning of Rule 144(c)(2).
2. The Information is available within the meaning of Rule 144(c)(2).
3. The Information includes all of the information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for the Issuer's securities under Rule 15c2-11 under the Exchange Act.
4. The Information complies as to form with the Pink OTC Markets Guidelines for Providing Adequate Current Information.
5. The Information has been posted through the OTC Disclosure & News Service.
6. Rule 144 of the Securities Act of 1933, as amended, defines a 'shell company,' as a company which has no or nominal operations and either (i) no or nominal assets, (ii) assets consisting solely of cash and cash equivalents, or (iii) assets consisting of any amount of cash and cash equivalents and nominal other assets). It is my opinion that while the Issuer is, as of the date hereof, not a 'shell company,' it was previously a 'shell company' because it had no known assets or operations.

The undersigned attorney is a resident of the United States and is admitted to practice law in the State of New York. The undersigned attorney is permitted to practice before the Securities and Exchange Commission and has not been prohibited from practice thereunder. The undersigned attorney is not currently, nor has been in the past five years, suspended or barred from practicing in any state or jurisdiction, and whether counsel has been charged in a civil or criminal case. The undersigned attorney is not currently, nor has in the past 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.

This opinion is limited solely to the laws of the United States of America. This opinion speaks only of the above date and is based solely on the facts and circumstances known to me as of such date. In rendering this opinion, I assume no obligation to revise, update or supplement this opinion in response to any subsequent factual or legal developments.

This opinion is rendered solely to OTC Markets and no person other than OTC Markets is entitled to rely upon it. However, I grant OTC Markets full and complete permission and rights to publish this opinion through the OTC Disclosure & News Service for viewing by the public and regulators.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Matthew McMurdo', written over a horizontal line.

Matthew McMurdo, Esq.

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