

23 May 2022

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

Re: HPIL Holding (HPIL) information on OTC Disclosure and News Service

Dear Sir or Madame:

I have been retained by HPIL Holding (HPIL), a Wyoming corporation (the “Company”) 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 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. Bylaws;
4. The Company’s Amended Quarter Report with Financial Statements for the period ended June 30, 2021, and filed on May 20, 2022;
5. The Company’s Quarter Report with Financial Statements for the period ended March 31, 2022, and filed on May 20, 2022;
6. The Company’s Annual Report with Financial Statements for the period ended December 31, 2021, and filed on April 29, 2022;
7. The Company’s Amended Third Quarter Disclosure Statement with Financial Statements for the period ended September 30, 2021, and filed on April 25, 2022;
8. The Company’s Amended Second Quarter Disclosure Statement with Financial Statements for the period ended June 30, 2021 and filed on April 25, 2022;
9. The Company’s Amended First Quarter Disclosure Statement with Financial Statements for the period ended March 31, 2021, and filed on April 25, 2022;
10. The Company’s Amended Annual Report with Financial Statements for the period ended December 31, 2020, and filed on April 25, 2022;
11. The Company’s Amended Annual Report with Financial Statements for the period ended December 31, 2019, and filed on April 25, 2022; and
12. The Guidelines for Providing Adequate Current Information as published by Pink OTC Markets, Inc.

The Company’s unaudited annual financial statements, for the fiscal years ending December 31, 2021, were prepared inhouse by Stephen Brown, Chief Financial Officer, of the Company. Mr. Brown has been an officer/director of public companies over the past twenty-five years and has served as Chief Financial Officer in a number of different companies.

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.

The financial statements of the Company for the years ended December 31, 2020, and 2021 and subsequent quarterly interim financial statements were neither audited nor reviewed. They were prepared by Stephen Brown, CEO/CFO of the Company, with assistance from SRCO Professional Corporation. The Company engaged SRCO Professional Corporation ("SRCO") to assist management in preparing/drafting financial statements, based on the information provided by management of the Company, including advising on certain complex US GAAP accounting matters and related disclosures.

On September 11, 2020, Angela Collette was appointed the Receiver of PIL Holding, in the Forty-Second Judicial Circuit Court, Midland County, Michigan, Court Case 20-6979-CB-C, with the sole authority to operate HPIL Holding. On April 6, 2021, Angela Collette appointed Stephen Brown as the sole officer and director of the Company.

On September 17, 2021, an Order on the Hearing was filed with the Court, whereby the Honorable Stephen P Carras granted Plaintiff's Ray Wong, Chris Phibrick and Frank Dougherty's Motion to Set Aside the Default Judgment and to Intervene as Shareholders on behalf of HPIL Holding.

The Company's transfer agent is Olde Monmouth Stock Transfer Co., Inc., an SEC registered transfer agent, and is located at 200 Memorial Parkway, Atlantic Heights, New Jersey 07716. There are currently 35,938,343,622 shares of HPIL Holding common shares issued and outstanding, and 0 shares of preferred shares issued and outstanding. The following table sets forth new share issuances of common and preferred shares since December 31, 2019:

# OF I/O	DATE	# OF COMMON SHARES	NAME	REASON	EXEMPTION
4,265,484,988 Common Shares 0 Preferred Shares	12/31/2019				
	10/6/2020	95,000,000	Power Up Landing Group LTD (Curt Kramer)	Conversion of Note	Reg D
	10/7/2020	106,000,000	Power Up Landing Group LTD (Curt Kramer)	Conversion of Note	Reg D
	10/7/2020	212,847,700	Auctus Fund, LLC (Lou Posner)	Conversion of Note	Reg D
	10/8/2020	95,000,000	Power Up Landing Group LTD (Curt Kramer)	Conversion of Note	Reg D
	10/13/2020	96,000,000	Power Up Landing Group LTD (Curt Kramer)	Conversion of Note	Reg D
	10/16/2020	95,000,000	Power Up Landing Group LTD (Curt Kramer)	Conversion of Note	Reg D
	10/19/2020	125,000,000	Power Up Landing Group LTD (Curt Kramer)	Conversion of Note	Reg D
	10/21/2020	254,007,600	Auctus Fund, LLC (Lou Posner)	Conversion of Note	Reg D
	10/22/2020	128,000,000	Power Up Landing Group	Conversion of Note	Reg D

			LTD (Curt Kramer)		
	10/27/2020	126,000,000	Power Up Landing Group LTD (Curt Kramer)	Conversion of Note	Reg D
	11/3/2020	126,000,000	Power Up Landing Group LTD (Curt Kramer)	Conversion of Note	Reg D
	11/5/2020	126,000,000	Power Up Landing Group LTD (Curt Kramer)	Conversion of Note	Reg D
	11/10/2020	174,000,000	Power Up Landing Group LTD (Curt Kramer)	Conversion of Note	Reg D
	11/23/2020	174,000,000	Power Up Landing Group LTD (Curt Kramer)	Conversion of Note	Reg D
	11/23/2020	300,614,500	Auctus Fund, LLC (Lou Posner)	Conversion of Note	Reg D
	11/30/2020	174,000,000	Power Up Landing Group LTD (Curt Kramer)	Conversion of Note	Reg D
	12/4/2020	30,633,000	Power Up Landing Group LTD (Curt Kramer)	Conversion of Note	Reg D
	12/7/2020	174,000,000	Power Up Landing Group LTD (Curt Kramer)	Conversion of Note	Reg D
	12/8/2020	40,000,000	Power Up Landing Group LTD (Curt Kramer)	Conversion of Note	Reg D
	12/10/2020	234,000,000	GPL Ventures, LLC (Alexander Dillon)	Cash – Private Placement	Reg D
	12/29/2020	354,320,840	Auctus Fund, LLC (Lou Posner)	Conversion of Note	Reg D
7,505,908,628 Common Shares 0 Preferred Shares	12/31/2020				
	2/11/2021	250,000,000	GPL Ventures, LLC (Alexander Dillon)	Conversion of penalties on a Convertible Note	Reg D
	4/14/2021	384,476,440	Auctus Fund, LLC (Lou Posner)	Conversion of Note	Reg D
	4/20/2021	800,000,000	GPL Ventures, LLC (Alexander Dillon)	Conversion of penalties on a Convertible Note	Reg D
	4/23/2021	220,762,710	Power Up Landing Group LTD (Curt Kramer)	Conversion of Note	Reg D
	5/11/2021	300,000,000	GPL Ventures, LLC (Alexander Dillon)	Conversion of penalties on a Convertible Note	Reg D
	5/11/2021	112,000,000	GPL Ventures, LLC (Alexander Dillon)	Conversion of penalties on a Convertible Note	Reg D
	5/18/2021	(300,000,000) Cancellation of Shares	GPL Ventures, LLC (Alexander Dillon)	N/A	N/A
	5/18/2021	180,000,000	GPL Ventures, LLC (Alexander Dillon)	Conversion of penalties on a Convertible Note	Reg D
	5/18/2021	350,000,000	GPL Ventures, LLC (Alexander Dillon)	Conversion of penalties on a Convertible Note	Reg D
	5/24/2021	300,000,000	GPL Ventures, LLC (Alexander Dillon)	Conversion of penalties on a Convertible Note	Reg D

	5/26/2021	75,835,600	GPL Ventures, LLC (Alexander Dillon)	Conversion of penalties on a Convertible Note	Reg D
	6/7/2021	700,000,000	GPL Ventures, LLC (Alexander Dillon)	Conversion of penalties on a Convertible Note	Reg D
	6/9/2021	540,317,840	Auctus Fund, LLC (Lou Posner)	Conversion of Note	Reg D
	6/23/2021	248,931,500	GPL Ventures, LLC (Alexander Dillon)	Conversion of penalties on a Convertible Note	Reg D
	6/24/2021	800,000,000	GPL Ventures, LLC (Alexander Dillon)	Conversion of penalties on a Convertible Note	Reg D
	7/8/2021	800,000,000	GPL Ventures, LLC (Alexander Dillon)	Conversion of penalties on a Convertible Note	Reg D
	7/19/2021	507,682,200	GPL Ventures, LLC (Alexander Dillon)	Conversion of penalties on a Convertible Note	Reg D
	7/27/2021	20,370,370	GPL Ventures, LLC (Alexander Dillon)	Conversion of penalties on a Convertible Note	Reg D
	7/28/2021	81,442,026	Auctus Fund, LLC (Lou Posner)	Conversion of Note	Reg D
	8/4/2021	85,000,000	Auctus Fund, LLC (Lou Posner)	Conversion of Note	Reg D
	8/11/2021	195,616,308	Auctus Fund, LLC (Lou Posner)	Conversion of Note	Reg D
	9/22/2021	60,000,000	Auctus Fund, LLC (Lou Posner)	Conversion of Note	Reg D
	10/26/2021	1,500,000,000	Kodiak Capital Group LLC (Ryan Hodson)	Cash	Reg D
	11/9/2021	50,000,000	Triton Funds LP (Ashkan Mapar)	Cash	Reg D
15,768,343,622 Common Shares 0 Preferred Shares	12/31/2021				
	1/6/2022	500,000,000	Sandor Miklos	Debt Settlement	Reg S
	1/24/2022	375,000,000	Valentino Arianna	Humm Token Agreement	Reg S
	1/24/2022	375,000,000	Khadiar Elayan	Humm Token Agreement	Reg S
	1/24/2022	600,000,000	Maria Derosé	Humm Token Agreement	Reg S
	2/18/2022	8,000,000,000	Brown Family Investments Ltd. (Stephen Brown)	Management Agreement	Reg S
	2/18/2022	2,000,000,000	Lord Ferrox D Tutinean	Management Agreement	Reg S
	2/18/2022	1,000,000,000	Michael Torrey	Employment Agreement	Reg D – Rule 144
	2/18/2022	6,000,000,000	David Postula	Management Agreement	Reg D – Rule 144
	2/18/2022	985,000,000	Gurvinder Singh Butter	Debt Settlement	Reg D – Rule 144
	2/18/2022	335,000,000	Raveep Singh Basanti	Debt Settlement	Reg D – Rule

					144
35,938,343,622 Common Shares 0 Preferred Shares	3/31/2022				
	4/26/2022	518,571,429	Gurvinder Singh Butter	Debt Settlement	Reg D – Rule 144
	4/26/2022	379,285,714	Raveep Singh Basanti	Debt Settlement	Reg D – Rule 144
	4/26/2022	300,000,000	Md Shibil Sadi	Debt Settlement	Reg D – Rule 144
	5/4/2022	493,335,000	Roots Properties (Kirk Shaw)	Debt Settlement	Reg D
37,629,535,765 Common Shares 0 Preferred Shares	5/23/2022				

HPIL Holding Current Business

The Company's management continues to seek attractive acquisition targets.

The Company's Business History

HPIL Holding (the "Company") was formed in the State of Delaware on February 17, 2004, under the name TNT Designs, Inc. The Company was organized for the purpose of marketing and distribution of women's beauty products and fashion accessories. The Company changed its name to Trim Holding Group on January 11, 2009, and moved the Company to Nevada. The Company changed its name to HPIL Holding on May 21, 2012, and redomiciled the Company to Wyoming on March 22, 2019.

On April 13, 2020, a shareholder, Haining Zhang, filed a Complaint in the 42nd Circuit Court, Case No. 20-06979-CB-C, Midland County, Michigan, against HPIL Holding for Declaratory Judgment and the Appointment of a Receiver. On October 6, 2020, in the Court of the Honorable Stephen P Carras, a Notice of Receivership was filed, appointing Angela Collette as Receiver; an acceptance of appointment was filed on September 30, 2020.

On April 21, 2021, Angela Collette appointed Stephen Brown as CEO and David Postula as President of the Company.

On September 17, 2021, an Order on the Hearing was filed with the Court, whereby the Honorable Stephen P Carras granted Plaintiff's Ray Wong, Chris Phibrick and Frank Dougherty's Motion to Set Aside the Default Judgment and to Intervene as Shareholders on behalf of HPIL Holding.

On August 22, 2018, the Company Signed an Asset Purchase Agreement with Ray Wong and My Boca Holdings Inc. to acquire all of the assets and business, including the Proximity Marketing Technology/Software, of MyFlyWiFi, referred to herein as "MFWF". HPIL Holding will deliver to the Seller Three Hundred and Fifty Million (350,000,000) restricted shares, \$0.0001 par value, of its Common Stock. (Agreement attached in Form 8-K filed on August 30, 2018).

As far as the Company can tell, although the Shares were issued to My Boca Holdings, Inc., the Company does not have access to MyFlyWiFi and it is an inactive, administratively dissolved in 2019 (Delinquent Taxes) Wyoming incorporated company.

On October 15, 2018, the Company signed an Asset Purchase Agreement with RodDoc, LLC, Frank Dougherty and Christopher Philbrick to acquire all of the assets and business, including the intellectual property for "spiral banding" of RodDoc, Inc. horizontal directional drilling rod resurfacing business, referred to herein as "RODDOC". HPIL Holding will deliver to the Seller Three Hundred and Fifty Million (350,000,000) restricted shares, \$0.0001 par value, of its Common Stock. (Agreement attached in Form 8-K filed on October 15, 2018).

As far as the Company can tell, the patent is still in Mr. Dougherty's name and the company ROD DOC is an active and registered company in the state of Florida.

On March 15, 2019, an 8-K was filed with the SEC stating that the following wholly-owned companies of HPIL were incorporated in the state of Wyoming: MyFlyWiFi, Inc.; RodDoc, Inc.; Crypto Currency Engine, Inc.; Karate Games Company, Inc.; Global Live Streaming, Inc.; HPIL Real Estate LLC; and nuUnlimited North America, Inc.

All of the aforementioned "wholly owned subsidiaries" were administratively dissolved by the state of Wyoming on May 5, 2020, due to delinquent taxes, with the exception of ROD DOC, which was administratively dissolved on 6/23/2020 due to delinquent taxes.

On April 17, 2019, the Company filed an 8K regarding the purchase of 278 E Saginaw Rd., Sanford, MI 48657; APN: 110-033-100-420-00. This transaction was never completed, and the property remains titled in the Seller's name, Mike Rudy.

On April 7, 2021, the Company entered into an Agreement and Plan of Reorganization with Cybernetic Technologies, Ltd., a British Columbia corporation which had not yet been registered. The transaction never executed and no shares were issued or exchanged under this agreement.

On May 14, 2021, an application was filed with FINRA regarding changing the name of the Company to Cybernetic Technologies, Ltd. Subsequently, a Press Release was issued on that same day saying FINRA had approved the name change. This news release was incorrect; FINRA had not finished processing the application at that time, and in fact, requested documents that the Company was unable to produce. The FINRA application was withdrawn as to the name change of the Company. Additionally, the Company had filed an amendment with the state of Wyoming changing the name of the Company; pursuant to the withdrawal of the FINRA application, the Company filed an amendment with the state of Wyoming changing its name back to HPIL Holding, Inc.

On September 27, 2021, the Company filed a News Release regarding the acquisition of valuable business assets, IP, technology & technologists, acquiring World Gaming Group; Apogee Dynamics (Apogee D7 EV) NFT Procurement; Medusa Intelligence and ZIPPA.

These were miscategorized and were not acquisitions; they were assets that Stephen Brown brought into the Company, that he designated as divisions. The above names entities were incorporated for a short amount of time, in British Columbia, Vancouver, and were voluntarily dissolved, and are not now separate incorporated companies, nor subsidiaries of the Company.

On September 28, 2021, the Company filed a News Release regarding the acquisition of NFT Procurement. Again, this was miscategorized and this was actually an asset brought into the Company by Stephen Brown. It is not now a separate incorporated company, nor a subsidiary of the Company.

On October 4, 2021, the Company filed an 8-K, and on October 5, 2021, the Company published a press release, stating that the Company had entered into a Letter of Intent with Auctus Fund, LLC, whereby Auctus would provide Ten Million Dollars (\$10,000,000) to the Company pursuant to an S-1 Registration Statement with an Equity Line of Credit. In fact, the Company had entered into a term sheet, that although fully executed, the Company and Auctus Fund LLC never entered into definitive agreements and thus, the Company does not have access to an equity line of credit of \$10,000,000.

On October 7, 2021, the Company published a News Release regarding a Letter of Intent with the representatives of the Michael Czysz estate to develop a proof-of-concept Electric Motorcycle under the Apogee Dynamics Power Management System. The Letter of Intent was attached in a link filed on April 20, 2022, with a Notice of Material Event. Definitive Agreements have not yet been executed as the Estate is still going through various processes. Additionally, the news release misstated that Apogee Dynamics is the parent company of HPIL Holding. Apogee Dynamics is a division of HPIL Holding.

On October 8, 2021, the Company published a News Release stating that its division World Gaming Group had almost finished its ZIPPA platform. The Company decided to expand the platform to make it more robust and is getting closer to finishing the platform. The Company still plans to sponsor a tournament through its World Gaming Group division.

On October 18, 2021, the Company published a News Release regarding the sale of its NFT Procurement, stating it had entered into a Letter of Intent with Stargaze Entertainment, of which Stephen Brown was an officer (until January 5, 2021). On January 5, 2022, the Agreement, which was between Stephen Brown and Stargaze Entertainment, was rescinded and currently the NFT Procurement, has been categorized as a division of HPIL Holding.

On November 30, 2021, the Company published a News Release stating that Apogee Dynamics, a division of HPIL Holding had been selected as a Finalist by Mitsubishi Chemical Advanced Materials for its High-Temperature Carbon-Fiber 3D Printing Challenge from amongst many high-quality submissions from all over the world. Apogee Dynamics did not win the challenge; however, it was an honor to be selected.

Shares issued subsequent to the period ended December 31, 2021:

On January 6, 2022, the Company issued a total of 500,000,000 shares of common stock to Sandor Miklos in settlement of debt.

On January 24, 2022, the Company issued a total of 1,350,000,000 shares to three individuals relative to an Agreement with the co-creator developers of Humm Token.

On February 18, 2022, the Board of Directors resolved to issue the following shares, pursuant to employment/management agreements: Stephen Brown (Brown Family Investments, Ltd) – 8,000,000,000 shares; David Postula – 6,000,000,000 shares; Lord Ferrox D Tutinean – 2,000,000,000 shares; and Michael Torrey – 1,000,000,000 shares.

On February 18, 2022, the Board of Directors resolved to issue the following shares to satisfy debt owed to the following pursuant to loans by same: Gurvinder Singh Butter – 985,000,000 shares; and Ravdeep Singh Basanti – 335,000,000 shares.

Shares issued subsequent to the period ended March 31, 2022:

On April 26, 2022, the Company issued a total of 1,197,857,143 additional shares of common stock to Gurvinder Sing Butter (518,571,429); Raveep Singh Basanti (379,385,714); and MD Shibil Sadi (300,000,000) pursuant to the terms of the debt agreements and in complete satisfaction of debt owed.

On May 4, 2022, the Company issued 493,335,000 shares of common stock to Roots Properties (Kirk Shaw) in satisfaction of debt. These shares were to come from Stephen Brown, instead of the Company; Stephen Brown will send 493,000,000 of his own shares back to treasury in satisfaction of his agreement.

With regard to Lawsuits filed by and against HPIL Holding and/or Stephen Brown, please see the following:

On August 5, 2021, Sylvia Meadows filed a civil claim in the Supreme Court of British Columbia, No. VLC S-S-217169 against Crank Media, a publicly trading company, and Stephen Brown, CEO of Crank Media, with regard to failure to pay a debt and issue shares. On 11/12/2021, a Default Judgment was entered with the Court in favor of Sylvia Meadows for damages and costs.

On April 13, 2020, a shareholder, Haining Zhang, filed a Complaint in the 42nd Circuit Court, Case No. 20-06979-CB-C, Midland County, Michigan, against HPIL Holding for Declaratory Judgment and the Appointment of a Receiver. On October 6, 2020, in the Court of the Honorable Stephen P Carras, a Notice of Receivership was filed, appointing Angela Collette as Receiver; an acceptance of appointment was filed on September 30, 2020.

On October 17, 2021, an Order on a Hearing to Set Aside the Default Judgment (granted to Haining Zhang) and to Intervene as Shareholders on behalf of HPIL Holding was filed with the Midland County Circuit Court, Michigan whereby the Honorable Stephen P Carras granted Plaintiff's Ray Wong, Chris Philbrick and Frank Dougherty's Motion to Set Aside the Default Judgment and to Intervene as Shareholders on behalf of HPIL Holding was granted.

On December 10, 2021, Sandor Miklos and HPIL Holding entered into a Settlement Agreement with regard to Case Number CV-21-00001866-0000 filed in Ontario Superior Court of Justice, under Case Number CV-21-00000135-000, wherein Miklos filed an Application against HPIL Holding to recover on a contract. The Settlement Agreement called for the issuance of 500,000,000 shares of HPIL to Miklos, along with the filing of a registration statement. The 500,000,000 shares were issued on January 6, 2022, to Sandor Miklos. The Company has been unable to file a registration statement to date, as the Company continues to work at getting the Company current.

On January 13, 2022, Roots Properties filed a civil claim in the Supreme Court of British Columbia, No. 220186 against Crank Media and Stephen Brown, CEO of Crank Media, with regard to failure to pay a debt and issue shares.

On January 13, 2022, Roots Properties filed a civil claim in the Supreme Court of British Columbia, No. 2110873 against HPIL Holding and Stephen Brown, CEO of HPIL Holding, with regard to the sale of convertible debt to Plaintiff.

On January 31, 2022, Arthur Brown and Cyrus Driver filed a claim in the Supreme Court of British Columbia, No. S-220698 against Stephen Brown with regard to failure to pay a debt.

On February 7, 2022, A Complaint on Convertible Debt was filed by Roots Properties, Inc. in the Circuit Court of the Twelfth Judicial Circuit Court in Sarasota County, Florida, against HPIL Holdings (f/k/a Cybernetic

Technologies, Ltd) and for monies owed to Roots Properties in the amount of \$400,000 by HPIL and Crank Media.

On February 25, 2022, Defendant's Motion to Set Aside Receiver's Actions was filed with the 42nd Circuit Court, Case No. 20-06979-CB-C, Midland County, Michigan.

On March 29, 2022, An Opposition to Counter Defendants Joint Motion to Dismiss Counter Complaint and for Sanctions was filed with the 42nd Circuit Court, Case No. 20-06979-CB-C, Midland County, Michigan. This case is ongoing between the Court Appointed Receiver and the representative shareholders of HPIL, Wong, Philbrick and Dougherty.

On March 30, 2022, A Motion to Approve Amended Settlement Agreement was filed in the Sarasota County Circuit Court, Case No: 2022-CA-000580-NC regarding the Claim filed on 2/7/2022 with debts remaining in the principal amounts of \$44,000 and \$20,000. HPIL acknowledges debt; however, the Company does not have sufficient funds to pay the debt and as agreed to issue 2,800,000,000 shares under section 3(a)(10) of the Securities Act of 1933. Roots shall not own more than 9.99% of the issued and outstanding shares at any one time. The Company is waiting for the Court to approve the Amended Settlement Agreement. The Settlement Agreement, if approved, will discharge the lawsuits filed against HPIL, Stephen Brown and Crank Media filed in British Colombia. The shares to be issued to Roots Properties will be issued from shares owned by Stephen Brown and will not be issued from treasury.

On April 11, 2022, the Company filed a Complaint in the United States District Court Southern District New York, Case Number 1:22-cv-02959 against GPL Ventures, LLC, Alexander Dillon and Cosmin Panait, seeking \$16,000,000 for multiple alleged violations of Federal Securities and RICO Laws. (Link found in News Release published on April 11, 2022).

Subsequent to December 31, 2021, and through May 23, 2022, the Company issued 23,059,049,286 shares of common stock. There are currently 37,629,535,765 HPIL Holding common shares issued and outstanding, and 0 preferred shares issued and outstanding.

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.; and
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 Zoom video conference call), with government issued identification (i.e. Canadian Permanent Resident Card in front of me) with Mr. Stephen Brown, the CEO and Director of the Company;
5. The Company's transfer agent is Olde Monmouth Stock Transfer Co., Inc., located at 200 Memorial Parkway, Atlantic Heights, New Jersey 07716, and is registered with the Securities and Exchange Commission. The number of issued and outstanding shares was confirmed to me via transfer agent verification on the OTC Market Pink site by Olde Monmouth Stock Transfer on May 23, 2022; and
6. To the best of my knowledge, and pursuant to review of publicly filed documents, the Company was previously a "shell company" as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934. On October 25, 2021, the Company filed a Supplemental Information Statement correcting the shell status for the June 30, 2021, quarter report, with a change from the previous quarter, to a non-shell status; however, to date, the Company remains in "shell" status.

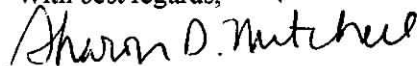
The opinions and conclusions expressed herein are based upon the facts that have been provided to me by the Company and are based on the accuracy of the facts and representations of the Company. In reaching my conclusions, I have personally met management of HPIL Holding and have exchanged numerous emails 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 HPIL Holding 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

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cc: Stephen Brown, CEO