

SCUDI & AYERS, LLP

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April 16, 2024

Via U.S. Mail

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

Re: Osyka Corporation (OSYKA)

Gentlemen:

Please be advised that Osyka Corporation (the “Company” or “Issuer”), has retained Scudi & Ayers, LLP (the “Firm”) as its Securities Counsel, and has retained the Firm for the specific purpose of reviewing its Information and Disclosure Statement Pursuant to Rule 15dc2-11(a)(5) (the “Disclosure Statement”), plus current information and related financial statements. The Firm has also been retained to write this letter in support of its application to be listed in the “Pink Sheets” for the purpose of trading its securities, and related securities matters. Neither the Firm nor the author of this letter have received, nor do they own, any shares in the Company; nor have they agreed to receive future shares of the Issuer’s stock in payment for services.

In connections with providing this Letter, I have examined the following documents (collectively, the “Documents”):

- (i) Osyka Corporation’s Annual Report for the year ending: December 31, 2023; and posted on March 25, 2024, with OTC Markets.
- (ii) Nevada Secretary of State’s filing as reported on the Nevada Business Portal as of October 9, 2023.

The Annual Report referenced above contains unaudited Company Financials and were prepared by the Company’s Treasurer and President, Morgan Scudi, an experienced business executive with over 15 years of experience.

I have previously examined the law and originals or copies, certified or otherwise, of such corporate records and documents of the Company, such agreements, certificates of officers or representatives of the Company, and such other records, certificates, including certificates of public officials, and documents as I have deemed relevant and necessary as a basis for the opinions hereinafter expressed, all of which I believe to be reliable. In such examinations, I have assumed the genuineness of all signatures, the authenticity of all documents submitted to me as originals and the conformity with authentic original documents to all documents submitted to me as copies.

As to any facts relevant to the opinions expressed below, I have relied upon certificates and written and/or oral representations of officers of the Company and public officials. I have not examined or reviewed any communication, instrument, agreement, document, or other item or conducted any independent inquiry or investigation of any matter except as otherwise expressly set forth above.

In rendering the statements set forth in this Letter, I assumed the following:

- (a) the legal capacity of each natural person;
- (b) the power and authority of each person, other than the Company or person(s) acting on behalf of the Company, to execute, deliver and perform each document executed and delivered and to do each other act done or to be done by such person;
- (c) the authorization, execution and delivery by each person, other than the Company or person(s) acting on behalf of the Company, of each document executed and delivered or to be executed and delivered by such person;
- (d) that there have been no undisclosed modifications of any provision of any document reviewed by me or disclosed to me in connection with the rendering of the statement set forth in this letter;
- (e) the genuineness of each signature, the completeness of each document submitted to me, the authenticity of each document reviewed by me as an original, the conformity to the original of each document reviewed by me as a copy and the authenticity of the original of each document reviewed by me as a copy;
- (f) the truthfulness of each statement made to me as to all factual matters otherwise not known to me to be untruthful, contained in any document encompassed within the due diligence review undertaken by me;
- (g) the accuracy on the date of this Letter as well as on the date stated in all governmental certifications of each statement as to each factual matter contained in such governmental certifications; and
- (h) that with respect to the information reviewed or disclosed to me and to the transactions referred to therein, there has been no mutual mistake of the fact, and there exists no fraud or duress.

The qualification of any statement with respect to the existence or absence of facts by the phrase “to my knowledge” or “known to me” means lack of actual knowledge. I have not conducted an independent audit of the Company or its files.

I have (i) reviewed the information, as amended, published by the Issuer through the OTC Disclosure & News Service, and (ii) I have met telephonically and reviewed and discussed the information published by the Issuer with Morgan Scudi, President and Director of the Issuer. The Issuer is not a shell company.

I call your attention to the fact that I am a resident and citizen of the United States and am admitted to practice law in the State of California, and I am not now and have never been suspended or barred from practicing law in any state or jurisdiction, nor have I ever been charged with a crime or a securities violation in a civil or criminal case. I am not currently, nor have I been in the past five years, subject of an investigation, hearing, 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. I do not express any opinion with respect to the applicable laws, or the effect or applicability of the Laws, of any jurisdiction other than those of the State of California, the General Corporation Law of the State of California, and the securities laws of the United States of America. I am permitted to practice before the United States Securities and Exchange Commission and have not been prohibited from practice thereunder. In particular, but without limitation, I do not express any opinion with respect to the Blue Sky or securities laws of any State or other jurisdiction (other than the federal securities laws of the United States of America).

1. Based upon and subject to the foregoing, I am of the opinion that the Documents:

- (i) constitute “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, as amended;
- (ii) the information posted 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;
- (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) have been posted through the OTC Disclosure & News Service.

2. To the best of my knowledge, and after inquiry of Company management, neither the Company, nor its officers, directors, five-percent shareholders, or counsel, are currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

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3. The Company's Transfer Agent is Pacific Stock Transfer Company, which is registered with the Securities and Exchange Commission as its appropriate regulatory authority. The number outstanding shares set forth in the documents is based in part on the stockholder list prepared by Pacific Stock Transfer Company.

This Letter is limited to the date hereof and I do not, in any event, undertake to advise you of any facts or circumstances occurring or coming to my attention subsequent to the date hereof.

This Letter is being furnished to OTC Markets Group, Inc., and OTC Markets Group, Inc., is hereby entitled (i) 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), and (ii) to publish the letter in the OTC News Service for viewing by the public and regulators. This letter may not be used for any other purpose or relied upon by any other person or entity other than OTC Markets Group, Inc. without prior written consent.

Sincerely,

SCUDI & AYERS, LLP

J. Ray Ayers, Esq.