



**THE VERONA FIRM PLLC**  
P.O. Box 18191  
Tampa, Florida 33679

**(813) 258-0852**  
brett@theveronafirm.com  
TheVeronaFirm.com

Tuesday, April 23, 2024

OTC Markets Group, LLC  
300 Vesey Street, 12th Floor  
New York, New York 10282

RE: Opinion of Counsel regarding Adequate Current Information for IMD  
Companies, Inc. for fiscal year ended December 31, 2023

The Verona Firm, PLLC been retained in order to provide this Opinion of Counsel to IMD Companies, Inc. (the “Company”), a Florida corporation with its principal office in Rancho Cordova, California. Neither this firm nor any attorney in this firm owns any shares of the Companies securities, and there is no agreement to receive shares of the Company for this firms’ services. Brett Verona is the individual responsible for drafting this letter, and is a resident of the State of Florida, and licensed to practice law in the state of Florida.

I have been requested to render a sufficiency of adequate current information opinion (this “Opinion”) in connection with the filing of an Annual Report for the period ended December 31, 2023, and other reports previously filed or uploaded to [www.otcmarkets.com](http://www.otcmarkets.com) by the Company pursuant to the applicable Rules of the Securities Exchange Act of 1934 and the Securities Act of 1933, as amended.

In preparing this Opinion of Counsel, I have applied the applicable laws of the State of Florida (where I am licensed) and of the United States, regarding its corporate operations and level of disclosure of corporate information with regard to the Pink OTC Markets Disclosure Guidelines.

In the course of preparing this Opinion, counsel has reviewed the following documents (the “Documents”) relating to the Company as follows:

<b>PUBLISH DATE</b>	<b>TITLE</b>	<b>PERIOD END DATE</b>
4/22/2024	Annual Report – Amended Financial and Disclosure Statements	12/31/2023

11/12/2023	Quarterly Report – Financial and Disclosure Statements	9/30/2023
8/09/2023	Quarterly Report- Information Financial and Disclosure Statements	6/30/2023
5/12/2023	Quarterly Report- Financial Information and Disclosure Statements	3/31/2023

Counsel has also examined other related corporate information as necessary and information provided by the Company's management for the purposes of this letter. As to matters of fact, this firm has relied upon information obtained from the officers and directors of the Company, and other sources, and those sources are believed to be reliable. In rendering this opinion, I have examined and relied upon oral representations and documents provided to me by the Transfer Agent, the Company, and public records as well. I have assumed that (i) all statements and representations contained therein were accurate and truthful; (ii) all documents submitted to me were true and accurate; (iii) all signatures contained on any documents were genuine; (iv) all persons who signed documents had the legal capacity to do so; and (v) all original documents conform with all the documents submitted to me. The opinions and conclusions contained in this Opinion are based upon documentation and facts made available to this firm and are solely based on the accuracy of those documents and facts.

Further, counsel has reviewed the prior disclosures posted by the Company with OTC Disclosure and News Service. All such information is believed to be accurate and reliable. In the event that the facts and information in any or all of such documents are determined not to be true, this opinion is rescinded and to be deemed null and void. Counsel has discussed the above documentation, and the underlying assumptions this firm is relying upon, with the management of the Company.

Additionally, counsel has personally conferred via Zoom with the Companies present management specifically Richard Wilson the Company's Chief Executive Officer, President, Secretary, Treasurer and Sole Director, to discuss the information contained in the Company's disclosure statements. The party responsible for the preparation of the unaudited financial statements of the Company is Richard Wilson. Mr. Wilson has over 20 years of experience preparing financial documents for different public companies.

The Company has 5,000,000,000 (Five Billion) authorized common shares of which 4,016,071,300 (Four Billion, Sixteen Million, Seventy-One Thousand, Three Hundred) shares are issued and outstanding as of the date hereof. Further, the Company has Preferred Class A Stock, of which 1,000,000 (One Million) shares are authorized and 11 (Eleven) are outstanding, as well as Preferred Class B Stock of which 100,000 (One

Hundred Thousand) shares are authorized and 100,000 (One Hundred Thousand) shares are outstanding. The Company's fiscal year end date is December 31.

The Company's Transfer Agent is Olde Monmouth Stock Transfer Co., Inc. with an address at 200 Memorial Parkway, Atlantic Heights, NJ 07716 and their phone number is (732) 872-2727. An inquiry to the transfer agent was the source of confirmation of the Company's common shares outstanding, and the Preferred Class B Stock outstanding as well. The Preferred Class A stock information was provided by the Company. Additionally, a search of the SEC's EDGAR system confirmed that Olde Monmouth Stock Transfer Co. is a registered transfer agent.

Further, to inquiry of management and directors of the corporation, to the best of this firm's knowledge, neither the Company nor any person or entity holding at least five percent (5%) of the corporation's stock has not been, nor is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities law.

The Company stated that that it is not and has not been a shell company as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Securities Exchange Act of 1934. Counsel is unaware of the Company ever having indicated it was a Shell in any of its filings. This conclusion is based upon the interview with the management of the Company and review of its OTC disclosures.

No person or entity other than OTC Markets is entitled to rely upon this opinion. OTC Markets, however, is granted full and complete permission and rights to publish this document via the OTC Disclosure and News Service for viewing by the general public and regulators. The public and OTC Markets Group may rely on the above 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 information which has been posted via OTC Disclosure and News Service constitutes adequate current public information is available within the meaning of S.E.C. Rule 144(c)(2) of the Securities Act, includes all the information that a broker-dealer would be required to obtain from an issuer in order to publish a quotation for its securities pursuant to Rule 15c2-11 under the Securities Exchange Act of 1934, and complies as to form with the OTC Markets Guidelines for Providing Adequate Current Information.

The opinions expressed herein are in reference to the laws of Florida and where applicable to the laws of the United States. The undersigned counsel is permitted to practice before the Securities and Exchange Commission and has not been prohibited from practice before the Commission. Counsel 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. Additionally, during the last five years counsel has not been suspended or barred from practicing in any state or jurisdiction and has not been charged in a civil or criminal case.

Kind regards.

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Brett Verona