

JACKSON L. MORRIS

Attorney at Law

Admitted in Florida and Georgia

November 22, 2021

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

Re: Noxel Corp.
Trading symbol: NOXL

Ladies and Gentlemen:

I have been engaged as special counsel to Noxel Corp., a Wyoming corporation with its headquarters office located at 45 Bartlett Crescent, Brookline, Massachusetts 02459 ("Issuer") to provide this letter with respect to the information ("Information") publicly disclosed by the Issuer and published through the OTC Disclosure and News Service, including all information published at <https://www.otcmarkets.com/stock/NOXL/profile> and related pages. The Issuer's common stock ("Securities") is quoted on Pink Open Market and is traded in the over-the-counter market. Please be advised that OTC Markets Group is entitled to rely on this letter in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933 ("Securities Act"). It should be noted that Rule 144(c)(2) does not define or provide a standard for public availability of information. In using this term, I refer to any information which is available to the public from any source, including information which requires payment of a fee to a public official. In particular, the Rule does not require publication of information on or through the OTC Disclosure & News Service.

The Information covered by this opinion includes and is limited to information under the Issuer's control on the "Company Profile" tab and the items of information indexed on the "Disclosure" tab, as follows:

<u>Information Item*</u>	<u>Period End Date</u>	<u>Publish Date</u>
Annual Report - Noxel Corp 2019 Annual Report Disclosure*	December 31, 2019	January 13, 2021
Annual Report - Noxel Corp 2020 Annual Report Disclosure*	December 31, 2020	January 13, 2021
Quarterly Report - 2021 1st Quarter Disclosure Statement*	March 31, 2021	June 23, 2021
Quarterly Report - Noxel Corp 2021 2nd -Quarter Financial Report Disclosure	June 30, 2021	August 15, 2021
Quarterly Report - Noxel, Corp, 2021 third quarter financial disclosure	November 30, 2021	November 13, 2021

*This opinion does not express any opinion with respect to accounting or financial matters and is limited to inclusion of financial statements required by Rule 15c2-11.

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I am a citizen and resident of the United States of America. I have assisted the Issuer with preparation of the Annual Report and expect to provide from time-to-time legal services to the Issuer in the areas of corporate, business transactions and securities law. I am licensed to practice law in Florida and Georgia. The subject matter of this letter covers the jurisdiction of the State of Wyoming (the Issuer's state of incorporation) and the laws of the United States of America. I have not relied on the work of any other attorney in rendering the opinions set forth below. I am permitted to practice before the U.S. Securities and Exchange Commission and am not prohibited from such practice. I am not currently and have not been within the past five years (a) 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 or (b) suspended or barred from practicing in any state or jurisdiction or charged in a civil or criminal case.

I do not own shares of the Issuer's common stock or other securities and do not have any arrangement or understanding for payment of compensation in such securities.

For the purpose of this letter, I have reviewed, to the extent I deem relevant to the matters covered by this letter, and relied upon the following:

Documents publicly available -

- a. a true copy of the Issuer's Nevada Articles of Incorporation as amended from inception to January 10, 2017 and Wyoming Articles of Incorporation beginning February 12, 2019, the date hereof, including Certificates of Designation;
- b. information published by the Issuer through the OTC Disclosure & News Service on OTCMarkets.com at the Internet address of <https://www.otcmarkets.com/stock/NOXL/profile> and related pages, in particular, the documents listed on the "Disclosure" page in the active category;
- d. a list of all transfer agents registered as of June 2, 2011 with the U.S. Securities and Exchange Commission ("Commission") pursuant to Section 17A of the Securities Exchange Act of 1934, as amended, as provided by the staff of the Commission;

Documents not publicly available -

- a. a Transfer Agent Service Agreement dated July 20, 2020 by the Issuer engaging Empire Stock Transfer, Inc. as the Issuer's transfer agent ("Transfer Agent");
- b. an email from the Transfer Agent dated July 21, 2021 advising the number of issued and outstanding shares of common stock on December 31, 2020 and March 31, 2021 ("TA Advice").

I have also reviewed and relied upon such other documents and certificates of the Issuer and of public officials as I have deemed necessary and relevant to the subject matter this letter and. I have assumed the due and proper election or appointment of all persons signing and purporting to sign the documents in their respective capacities, as stated therein, the genuineness of all signatures, the conformity to authentic original documents of the copies of all such documents submitted to me as certified, true, conformed and photocopied, including the quoted, extracted, excerpted and

reprocessed text of such documents. As to matters of fact, I have relied on information obtained from public officials, officers of the Issuer and other sources, which I believe to be reliable.

I have also reviewed and am familiar with Rule 144 under the Securities Act and Rule 15c2-11 under the Securities Exchange Act of 1934 (the "Exchange Act"). It should be noted that the only information required by Rule 144(c)(2) that is required to be publicly available is limited to the information identified in paragraphs (a)(5)(i) to (xiv) and (a)(5)(xvi) of Rule 15c2-11. The required information is less extensive than the information identified in Pink Basic Disclosure Guidelines v3 February 2021.

The Information (i) constitutes "adequate current public information" concerning the Securities and the Issuer and "is available" within my understanding of 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, (iii) complies as to form with Pink Basic Disclosure Guidelines v3 February 2021, and (iv) has been published through the OTC Disclosure & News Service.

I have been advised by the Issuer that Simon Belski, the Issuer's chief executive officer, has prepared the financial statements contained in the Information. The financial statements are not audited. Mr. Belski has served as chief financial officer for two companies, one publicly traded and one privately owned, prior to employment by the Issuer.

The Transfer Agent's address is 1859 Whitney Mesa Drive, Henderson, NV 89014, according to information provided at <https://www.otcm Markets.com/learn/service-providers/2467?t=6>. According to information obtained from the Commission, the Transfer Agent was registered with the Commission pursuant to Section 17A of the Exchange Act as of June 2, 2011 and I have no reason to believe such registration has been terminated. The TA Advice states that the number of issued and outstanding shares of common stock at December 31, 2020 March 31, 2021 was 768,055,572 shares.

I have (i) personally met with all of the directors and executive officers of the Issuer, as named in the table following this paragraph, (ii) reviewed the Information published by the Issuer through the OTC Disclosure & News Service and (iii) discussed the Information with the named persons.

Simon Belski	Director and Chief Executive Officer
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I did not meet with directors Marty Trabilse and Benny Cohen who, despite showing a residential addresses in Brookline, Massachusetts, I am advised live in Israel and speak little to no English.

To the best of my knowledge, after inquiry of management and a majority of the directors of the Issuer, neither of the Issuer, any five percent holder of the Issuer's securities is, nor am I, currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

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The Issuer is not a “shell company” as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934.

No person other than OTC Markets Group is entitled to rely on this letter.

Notwithstanding this limitation of reliance, I hereby grant OTC Markets Group full and complete permission and right to publish this letter through the OTC Disclosure & News Service for viewing by the public and regulatory agencies; provided, that such permission to publish and the publication hereof shall not be deemed a waiver of the limitations of reliance set forth in this paragraph.

Very truly yours,

Jackson L. Morris

cc: Simon Belski, Chief Executive Officer

Noxel Corp.

By email to simon@noxel.co