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September 18, 2024

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

Re: Upper Street Marketing, Inc.
Letter of Counsel – Adequate Current Public Information

Ladies and Gentlemen:

The undersigned is special counsel to Upper Street Marketing, Inc., an Oklahoma corporation (the “Issuer”). In accordance with the Guidelines, see Exhibit A attached to this Opinion Letter.

To that end, the Issuer has requested that the undersigned provide you with this letter to further supplement the disclosures that the Issuer has made to OTC Markets Group Inc. (the “OTCM”) and allow me to confirm the following:

- A. The undersigned has not received, has never received, and it not a party to any oral or written agreement, understanding, or commitment that would result in the undersigned receiving currently, or in the future and both of them, any shares of the Issuer’s common stock or any other security of the issuer as payment for the undersigned services of any type and at any time.
- B. The undersigned is not currently and has not been in the past five years, the subject of an investigation, hearing, or proceeding by the Securities and Exchange Commission (the “Commission”), the U.S. Commodity Futures Trading Commission (CFTC), the Financial Industry Regulatory Authority (FINRA), or any other federal, state, or foreign regulatory agency.
- C. The undersigned is not currently, or has not been in the past five years, suspended or barred from practicing in any state or jurisdiction and the undersigned has not been charged in a civil or criminal case.
- D. Based on our due diligence concerning the Issuer, we believe that the Issuer is currently a “shell company,” as defined in Rule 405 of the Securities Act of 1933 as amended (the “1933 Act”) and Section 12b-2 of the Securities Exchange Act of 1934, as amended (the “1934 Act”), but have been informed by management of the Issuer that the Issuer is in the process of a transaction that will result in its no longer being deemed a shell company.

In connection with this letter, the following is confirmed:

- (1) OTCM 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 1933 Act.
- (2) The undersigned is a U.S. resident and has been retained by the Issuer for the purpose of rendering this letter. The undersigned has also represented the Issuer in certain actions against no longer current officers and directors of the Issuer, an action by the Securities and Exchange Commission, and the structuring and documentation of various corporate transactions (collectively, such representations, the "Issuer Representations"). Further, in connection therewith and with the preparation and submission of this letter, the undersigned conducted a due diligence inquiry and review of the statements and representations that the Issuer has made on OTCM. The undersigned is not, and has never been, an employee, officer, director, or equity holder of the Issuer.
- (3) In connection with the Issuer Representations and the preparation of this letter, the undersigned reviewed the Issuer's corporate minutes and actions of the Issuer's Board of Directors and its Stockholders, its Articles of Incorporation (and the amendments thereto), Certificates of Designation for its various series of preferred stock, and its By-laws (collectively, the "Corporate Documents") and such other documents as the undersigned deemed necessary or appropriate for purposes of rendering this letter. The undersigned has also obtained from the Issuer certain additional documentation and information that further confirm the accuracy and completeness of the Corporate Documents and the information and documents that the undersigned reviewed. As noted above, the undersigned is not, and has never been, an employee, officer, director, or equity holder of the Issuer.
- (4) The undersigned is licensed by the State Bar of California and by the District of Columbia Bar, the scope of which licenses include practicing in connection with the laws of the United States of America. The undersigned did not rely on the work of any other law firm or legal counsel in connection with the due diligence inquiry and review of the statements and representations of the Issuer and the preparation of this letter.
- (5) The undersigned is permitted to practice before the Commission and has not been prohibited from practice thereunder.
- (6) In preparing this letter, the undersigned has relied upon information and documents that the undersigned obtained from a review of the Issuer's public filings in the State of Oklahoma, repeated communications with Mr. Quinn, the Corporate Documents, documents in respect of the Issuer Representations, and other information that the undersigned obtained regarding the Issuer. The undersigned is of the belief that all of such information is reliable.
- (7) The Issuer has made available the following information and documents on the OTC Disclosure and News Service: the full name and address of the Issuer, the nature of the Issuer's business, the nature of the products or services offered, the nature and extent of the Issuer's facilities, the exact title and class of securities outstanding, a description of the Issuer's securities, a list of securities offerings for the past two years, the names of the Issuer's chief executive officer, other officers, and the names of the sole member of the Issuer's board of directors, the beneficial owners of 5% or more of the Issuer's common stock, the financial information of the Issuer, copies of the Issuer's charter documents, by-laws, and related information (collectively, the "Disclosure Information") and the following:

<u>Description of Document</u>	<u>Period End Date(s)</u>	<u>Published Date</u>
A. Annual Report, consisting of audited financial statements for the years ended	Dec. 31, 2019 & 2020	August 26 2024
B. Annual Report, consisting of corporate disclosure and management-prepared financial statements for the years ended	Dec. 31, 2021, 2022, & 2023	August 26 2024
C. Quarterly Report, consisting of corporate disclosure and management-prepared financial statements	March 31, 2024	August 26 2024
D. Quarterly Report, consisting of corporate disclosure and management-prepared financial statements	March 31, 2024	August 26 2024

(8) The Disclosure Information: (i) constitutes “adequate public information” concerning the securities of the Issuer and “is available” within the meaning of Rule 144(c)(2) under the 1933 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 of the Issuer under Rule 15c2-11 under the 1934 Act; (iii) complies as to form with the OTCM’s Pink Basic Disclosure Guidelines for providing Adequate Current Public Information, which are located on the Internet at www.otcm Markets.com; and (iv) has been posted through the OTC Disclosure and News Service.

(9) The Issuer’s financial statements for the period ending as of the dates for each and every period ending as listed in paragraph 7 (above), certain of which are not audited were prepared under the supervision of the Issuer’s management and professional financial advisors, which included Peter Hellwig. The undersigned is aware that such advisors are highly experienced as in the preparation of financial statements of smaller public companies. Since 1995, Mr. Hellwig has served as the CFO (both internally and on a consultancy basis) to numerous private and public entities (both Alternative Reporting issuers and SEC-registered fully reporting issuers) He is a seasoned professional with intricate knowledge of the financial reporting requirements, compliance, and financial report preparation in the public and private sectors.

(10) The Issuer’s stock transfer agent is Standard Registrar & Transfer Agency Co., Inc.; address: 400 East 400 South, Suite 200, Salt Lake City, Utah 84111; telephone number: 801-571-8844. The transfer agent is registered with the Commission. The undersigned has confirmed the number of issued and outstanding shares of the Issuer’s common stock and preferred stock by obtaining information from the Issuer’s transfer agent (dated as of June 30, 2024), which issued and outstanding number matches the information on your website as of the date of this letter.

OTC Markets Group Inc.

September 18, 2024

Page 4

(11) The undersigned has (i) communicated repeatedly with Mr. Quinn, the Issuer's Chief Executive Officer and a Director¹; (ii) communicated repeatedly with the Issuer's professional financial advisors, including Mr. Hellwig; (iii) reviewed the Information published by the Issuer through the OTC Disclosure and News Service; and (iv) discussed the Information with Messrs. Quinn and Hellwig.

(12) To the best knowledge of the undersigned, after inquiry of Mr. Quinn, none of the following is currently under investigation by any federal or state regulatory authority for any violation of any federal or state securities laws: (i) any 5% or more holder of the Issuer's common stock and (ii) the undersigned. The Issuer has executed a bifurcated Consent with the Commission;

In providing this letter to you, only you are entitled to rely upon this letter and you are authorized to publish this letter fully and completely in the OTC Disclosure and News Service for viewing by the public and regulators.

If the undersigned can provide any further information or if you have any questions, please feel free to contact the undersigned at the phone number above.

Sincerely,

/s/ Clark Hill LLP


Randy Katz

RWK:dlp

¹ Due to geographic differences, all of the contacts between the undersigned and Messrs. Quinn and Hellwig in connection with the preparation of this letter have been telephonic and not personal and all contacts with, and inquiries of, the other individuals referenced in this letter were by e-mail.

EXHIBIT B

TO

LETTER OF COUNSEL – ADEQUATE CURRENT INFORMATION

This Exhibit A is attached to that certain letter, dated September 18, 2024, addressed to OTC Markets Group Inc. (“OTCM”) and responds to the requested information set forth in Exhibit B to the instructions provided by OTCM with respect to additional information in Items 16 and 17 of Exhibit B to the instructions for the Letter of Counsel.

Item No.

16.

A. The Issuer’s executive officers, directors, and control persons (see Item 16.C) are as follows:

Full Legal Names of Individual & Addresses

Titles Held

John Quinn

Chief Executive Officer and Director
(CEO from March 2022 to present;
Director from September 2021 to
present)

c/o Upper Street Marketing, Inc.
16129 Hawthorne Blvd., Suite D125
Lawndale, California 90260

12,540,000 shares of Common Stock:

- 2,540,000 shares issued in July 2019 by prior management to Mr. Quinn for financial-related services requested by prior management, which issuance was approximately two years prior to the initiation of civil litigation in Oklahoma state court by current management (including Mr. Quinn) against that prior management, which civil litigation was related in part to the SEC’s litigation in California Federal District Court against the Issuer and members of prior management, the result of which civil litigation was that all of the members of prior management resigned in favor of the Issuer’s current management.
- 7,500,000 shares issued January 13, 2022 at a per-share price of \$0.01
- 2,500,000 shares issued on January 23, 2023 as board fees

All of these shares of Common Stock are considered “restricted securities” and may not be sold, transferred, or hypothecated absent an effective registration statement or an opinion of counsel, acceptable to the Issuer, that any such sale, transfer, or hypothecation may be undertaken pursuant to a valid exemption to the registration requirements under the 1933 Act.

Richard Dubois

Director
(from September 2022 to present)

c/o Upper Street Marketing, Inc.
16129 Hawthorne Blvd., Suite D125
Lawndale, California 90260

2,000,000 shares of common stock:

- 150,000 shares issued on April 10, 2019 at a per-share price of \$0.20
- 50,000 shares issued on April 10, 2019 at a per-share price of \$0.20
- 50,000 shares issued on May 17, 2019 (purchased on April 30 2019) at a per-share price of \$0.20
- 50,000 shares issued on May 17, 2019 (purchased on May 7, 2019) at a per-share price of \$0.20
- 50,000 shares issued on June 19, 2019 (purchased on June 10 2019) at a per-share price of \$0.30
- 100,000 shares issued October 28, 2019 (purchased on September 19, 2019) at a per-share price of \$0.12
- 50,000 shares issued on February 18, 2020 at a per-share price of \$0.10
- 100,000 shares issued on January 13, 2022 at a per-share price of \$0.02
- 400,000 shares issued on January 14, 2022 at a per-share price of \$0.01
- 100,000 shares issued on January 23, 2023 at a per-share price of \$0.02
- 900,000 shares issued on January 23, 2023 as board fees

All of these shares of Common Stock are considered “restricted securities” and may not be sold, transferred, or hypothecated absent an effective registration statement or an opinion of counsel, acceptable to the Issuer, that any such sale, transfer, or hypothecation may be undertaken pursuant to a valid exemption to the registration requirements under the 1933 Act.

David Goldhagen

Director

(from September 2022 to present)

c/o Upper Street Marketing, Inc.
16129 Hawthorne Blvd., Suite D125
Lawndale, California 90260

1,300,000 shares of Common Stock:

- 100,000 shares issued on June 19, 2019 (purchased in October 2018) at a per-share price of \$0.10
- 50,000 shares issued on September 26, 2019 (purchased in June 2019) at a per-share price of \$0.30
- 50,000 shares issued on November 8, 2019 (purchased in October 2019) at a per-share price of \$0.12
- 150,000 shares issued on January 13, 2022 at a per-share price of \$0.02
- 250,000 shares issued on January 13, 2022 at a per-share price of \$0.01
- 200,000 shares issued on August 8, 2022 at a per-share price of \$0.01
- 500,000 shares issued on January 23, 2023 as board fees

All of these shares of Common Stock are considered “restricted securities” and may not be sold, transferred, or hypothecated absent an effective registration statement or an opinion of counsel, acceptable to the Issuer, that any such sale, transfer, or hypothecation may be undertaken pursuant to a valid exemption to the registration requirements under the 1933 Act.

- B. Promoters, Finders, Consultants, or any other advisor that assisted, prepared, or provided information with respect to the Issuer’s disclosure or who received securities as consideration for services rendered to the Issuer:

Peter Hellwig

c/o H² Ventures, LLC
803 Clay Street
Fleming Island, Florida 32003

No shares of Common Stock.

Financial Advisor
(from March 2024 to present)

C. Individuals owning 5.00% of shares or greater:

- (1) John Quinn – the Issuer’s Chief Executive Officer and a Director is the record and beneficial owner of 12,540,000 shares of the Issuer’s Common Stock, which represent approximately 8.73% of the issued and outstanding shares of Common Stock. These shares of Common Stock are considered “restricted securities” and may not be sold, transferred, or hypothecated absent an effective registration statement or an opinion of counsel, acceptable to the Issuer, that any such sale, transfer, or hypothecation may be undertaken pursuant to a valid exemption to the registration requirements under the 1933 Act. The consideration for each of such issuances is set forth in Item 16A, above.
- (2) James Janis – a former officer and director of the Issuer is the record and beneficial owner of 7,500,000 shares of the Issuer’s Common Stock, which represent approximately 5.22% of the issued and outstanding shares of Common Stock. The Issuer sold and issued the shares to Mr. Janis on January 13, 2022 for a per-share price of \$0.01. These shares of Common Stock are considered “restricted securities” and may not be sold, transferred, or hypothecated absent an effective registration statement or an opinion of counsel, acceptable to the Issuer, that any such sale, transfer, or hypothecation may be undertaken pursuant to a valid exemption to the registration requirements under the 1933 Act. Mr. Janis’ full business address in Silver Springs, Maryland is not currently available.
- (3) Aziz Patel – is the record and beneficial owner of 10,975,000 shares of the Issuer’s Common Stock, which represent approximately 7.64% of the issued and outstanding shares of Common Stock. These shares of Common Stock are considered “restricted securities” and may not be sold, transferred, or hypothecated absent an effective registration statement or an opinion of counsel, acceptable to the Issuer, that any such sale, transfer, or hypothecation may be undertaken pursuant to a valid exemption to the registration requirements under the 1933 Act. Mr. Patel was a founder of the Issuer in its initial incarnation as “Upper Street Marketing, Inc.” and his shares were purchased in connection with a family investment into the Issuer prior to July 2019 for an aggregate purchase price in excess of \$250,000 in cash plus business assets contributed to the Issuer. Mr. Patel’s full business address in Crested Butte, Colorado is not currently available.

For purposes of this Opinion Letter, the term “control person” includes: (i) any person controlling, under common control with, or controlled by, the Issuer or (ii) any person who obtained securities of the Issuer in connection with a negotiation with the Issuer within the three-year period prior to the date of this Opinion Letter; and (iii) any person owning 5.00% or more of the Issuer’s capital stock. There are no control persons of the Issuer that are entities.

17. Specific Inquiry.

In preparation to deliver this Opinion Letter, the undersigned made specific inquiry of each of the persons listed in Item 16, above, and information received from the Issuer's transfer agent, based thereon, the undersigned was persuaded that no secondary sales of the Issuer's securities by any such individuals have been made within the 12-month period prior to the date of this Opinion Letter in compliance with Rule 144 of the 1933 Act or otherwise. Further, nothing has come to the attention of counsel indicating that any of the "Control Persons" (other than executive officers and directors of the Issue) is in possession of any material non-public information regarding the Issuer that would prohibit either of them from buying or selling shares of the Issuer's common stock under Rules 10b-5 or 10b5-1 of the 1934 Act.