

BARNETT & LINN

ATTORNEYS AT LAW

60 Kavenish • Rancho Mirage, CA 92270

www.barnettandlinn.com

WILLIAM B. BARNETT

Attorney/Principal

TELEPHONE: 818-436-6410

FACSIMILE: 818-223-8303

wbarnett@wbarnettlaw.com

REVISED

July 1, 2024

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

Re: ZhongMin Mei-Hao Holding Co Ltd., trading symbol "ZMMH" - Annual Report and Disclosure Statement for Year-Ended December 31, 2023

Ladies and Gentlemen:

This letter is written on behalf of our client ZhongMin Mei-Hao Holding Co Ltd., a Nevada corporation (the "Company"). OTC Markets Group Inc. is entitled to rely on this letter in determining if the Company has made adequate public disclosure of current information within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended (the "Securities Act"). We are attorneys admitted to the bar of the State of California and residents of the State of California. This letter covers the jurisdiction of the state of California and the applicable laws of the United States of America. We are permitted to practice before the Securities and Exchange Commission and have not been prohibited from practice thereunder. We act as outside securities counsel to the Company. One part of our duties is to ensure that regular disclosure is made to the public pursuant to the Securities Act and related rules and regulations.

We have examined current corporate records, other documents, and questions of law as we consider necessary for the issuance of this letter. We have relied on information obtained from public officials, officers of the issuer, and other sources. We represent that all such sources are believed to be reliable.

The documents containing the information concerning the Issuer, its financial statements, and the Securities that are publicly available as of the date of this letter and that I have reviewed in connection with the preparation of this Opinion include the following:

- Quarterly Report for the quarter ended March 31, 2024, and filed with the OTC Markets on June 20, 2024.
- Annual Report for the years ended December 31, 2023, and 2022, as filed with the OTC Markets on April 26, 2024.
- Amended Annual Report for the years ended December 31, 2022, and 2021, as filed with the OTC Markets on March 29, 2023.
- Annual Report for the years ended December 31, 2021, and 2020 and filed with the OTC Markets on March 22, 2022.
- Quarterly Report for the quarter ended March 31, 2023, and filed with the OTC Markets on June 6, 2023.

- Quarterly Report for the quarter ended June 30, 2023, and filed with the OTC Markets on August 14, 2023.
- Quarterly Report for the quarter ended September 30, 2023, and filed with the OTC Markets on November 14, 2023.

The financial statements included in the reports were prepared by Kenne Ruan, CPA, the Company's outside accountant. Mr. Ruan is a CPA licensed by the State of Nevada. The December 31, 2023, and 2022 annual financial statements were not audited.

We have relied on the information contained in the Annual Reports, the Issuer Information and Disclosure Statement for the period ended December 31, 2023, posted with OTCMarkets.com on April 26, 2024, and the Quarterly Reports for the periods ended March 31, June 30, September 30, 2023, posted with the OTCMarkets.com on June 6, 2023, August 14, November 14, 2023, and June 20, 2024, respectively, in rendering our opinion. This information constitutes (i) "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, (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 under the Securities Exchange Act of 1934 (the "Exchange Act"), (iii) complies as to form with the OTC Markets' Guidelines for Providing Adequate Current Information, which are located on the internet at www.otcm Markets.com and (iv) has been posted through the OTC Disclosure and News Service between June 6, 2023, and June 20, 2024. However, our opinion does not alleviate the professional responsibilities of brokers, dealers and investors to conduct their own due diligence.

The Company is a "shell company" as defined in Rule 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act.

In examining the foregoing documents, we have assumed the authenticity of signatures (both manual and conformed), the authenticity of documents submitted as originals, the conformity with originals of all documents furnished as copies, and the correctness of facts set forth in such documents. We have also assumed all oral representations concerning this matter to be accurate. Nothing came to our attention during the investigation that led us to conclude that any of such documents were not genuine or authentic or that the facts set forth therein were not true.

The Issuer's transfer agent is Securities Transfer Corporation, 2901 N. Dallas Parkway, Suite 380, Plano, Texas 75093, registered with the Securities and Exchange Commission. We used this method to confirm the number of outstanding shares by reviewing the issuer's filings, including the shareholder list provided by the transfer agent.

We have reviewed the information, as amended, published by the Company through the OTC Disclosure and News Service and met via conference call with an interpreter, Mr. Dalin Guo, director and CEO, and Mr. Xianghan Guo, CFO, and the only other director of the Company, to discuss the information and quality assurance with respect to such information.

After such personal consultation with Mr. Dalin Guo and Mr. Xianghan Guo, and through their interpreter, we are satisfied that neither the Company, any individual officer, director, or 5% shareholder, nor this law firm, nor any member of this law firm is currently or has in the past five years, been the subject of an investigation, hearing, or proceeding by the SEC, the Commodity Future Trading Commission (CFTC), the Financial Industry Regulatory Authority (FINRA), or any other federal, state, or foreign regulatory agency.

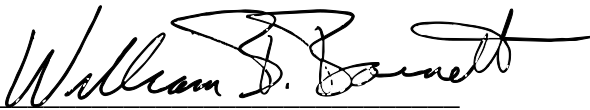
The undersigned, counsel to the Company, has not been suspended or barred from practicing in any state or jurisdiction in the past five years, nor has he been charged in a civil or criminal case. In addition, counsel has never received any stock from the Company for services rendered, nor does he have any agreement with the Company to receive stock in the future as payment for services.

THE FOREGOING OPINIONS ARE SUBJECT TO THE FOLLOWING ASSUMPTIONS, EXCEPTIONS, LIMITATIONS AND QUALIFICATIONS.

The opinions expressed in this letter are rendered as of the date hereof. They are based on our understandings and assumptions as to present facts and the application of applicable law as the same exists on the date hereof. We assume no obligation to update or supplement this opinion letter after the date hereof with respect to any facts or circumstances that may come to our attention or to reflect any changes in the facts or law that may occur or take effect. We give OTC Markets Group Inc. permission to publish this letter in the OTC Disclosure and News Service for the public and regulators.

Very truly yours,

BARNETT & LINN

By 

William B. Barnett

California Bar No. 47422