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IN REFERENCE TO:
115404-00001

September 30, 2024

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

**Re: *FINRA Identification:* *HPN Holdings, Inc.*
 Trading Symbol: *KICK***

Dear Sir or Madame:

In accordance with the requirements of the OTC Markets, I hereby submit the following:

1. OTC Markets 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.
2. I am a U.S. resident and the general securities counsel to HPN Holdings, Inc., Trading Symbol “KICK,” and have served in this capacity since 2024. My law firm, Taft Stettinius & Hollister LLP (“Taft”) has been retained by the Issuer for the purpose of rendering this letter and other matters. Neither Taft nor I own any shares of the Issuer, nor have I received, an agreement to receive in the future, shares of the Issuer’s stock in payment for services.
3. I have examined such corporate records and other documents and such questions of law as I considered necessary or appropriate for purposes of rendering this letter.
4. I am authorized to practice law in the State of Illinois, which for purposes of this opinion we assume to be the same as the laws of the State of Illinois. The jurisdictions covered by this letter are limited to the laws of the United States and to the laws of Illinois.
5. I am permitted to practice before the Securities and Exchange Commission (“SEC”) and I have not been prohibited from practice thereunder. I have never been or currently, or in the past five (5) 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.
6. I have never been or currently or in the past five (5) years, suspended or barred from practicing in any state or jurisdiction, and I have never been or currently or in the past five (5) years been charged in a civil or criminal case.
7. As to matters of fact, I may rely or have relied on information obtained from public officials, officers of the Issuer and other sources, which such other sources, I believe to be reliable.

8. I have examined the Issuer's:

- Certificate of Incorporation, By-laws, Certificate of Designation and Parent Subsidiary Formation Documents
- Quarterly Report for Quarter Ended 08/31/2021 Uploaded 10/26/2021
- Quarterly Report for Quarter Ended 11/30/2021 Uploaded 01/19/2022
- Quarterly Report for Quarter Ended 02/28/2022 Uploaded 03/10/2022
- Annual Report for Year Ended 05/31/2022 Uploaded 06/08/2022
- Quarterly Report for Quarter Ended 08/31/2022 Uploaded 10/04/2022
- Quarterly Report for Quarter Ended 11/30/2023 Uploaded 12/30/2022
- Quarterly Report for Quarter Ended 02/28/2023 Uploaded 03/18/2023
- Supplemental Information Uploaded 03/22/2023
- Amended Quarterly Report for Quarter Ended 08/31/2022 Uploaded 03/28/2023
- Amended Quarterly Report for Quarter Ended 11/30/2022 Uploaded 03/28/2023
- Amended Quarterly Report for Quarter Ended 02/28/2022 Uploaded 05/23/2023
- Annual Report for Year Ended 5/31/2023 Uploaded 09/05/2023
- Quarterly Report for Quarter Ended 08/31/2023 Uploaded 11/07/2023
- Amended Quarterly Report for Quarter Ended 8/31/23 Uploaded 12/08/2023
- Quarterly Report for Quarter Ended 11/30/23 Uploaded 11/22/2024
- Quarterly Report for Quarter Ended 2/29/24 Uploaded 04/14/2024
- Amended Quarterly Report for Quarter Ended 2/29/24 Uploaded 05/01/2024
- Annual Report for Year Ended 5/31/24 Uploaded 09/16/2024
- Supplemental Report – Change in Control Addendum Uploaded 09/18/2024

and such other documents as I deemed advisable in connection with the preparation of this letter (the "Information").

9. I wish to advise you that the Information: (a) constitutes "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; (b) 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-II under the Securities Exchange Act of 1934 (the "Exchange Act"); (c) complies as to form with the OTC Markets' Guidelines for Providing Adequate Current Information, which are located on the Internet at www.otcmarkets.com; and (d) has been posted through the OTC Disclosure and News Service.

10. Michael Profita is responsible for the review of the financial statements contained in the Information and is responsible for the preparation of financial statements for the years ended May 31, 2023, and 2024. He was assisted by R. Nickolas Jones with Peregrine Accounting & Consulting, LLC, CPA of Utah.

11. Securitize, LLC, formerly known as Pacific Stock Transfer, Co, office at, Via Austi Pkwy, Suite 300, Las Vegas, Nevada, 89119, is the transfer agent and registrar of the Issuer and is registered with the SEC.

12. I personally met with management and a majority of the directors and in fact I met with Douglas Stukel who is the CEO and Michael Profita who is the President, Secretary and Treasurer and reviewed Financial Reports and the Annual Report for the Year Ended May 31, 2024 and the Initial Disclosure Statement published by the Issuer through the OTC Disclosure and News Service, and discussed the Information with management and a majority of the directors of the Issuer.

13. To the best of my knowledge, after inquiry of management and the directors of the Issuer, I am not aware of the Issuer, any five percent (5%) holder or our firm (or any member of our firm) being currently under investigation by any federal or state regulatory authority for any violation of any federal or state securities laws.

14. No person other than OTC Markets is entitled to rely on this letter. I grant OTC Markets full and complete permission and rights to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators.

15. HPN Holdings, Inc., Trading Symbol “KICK,” from the date of incorporation February 8, 2016, to March 22, 2023, had no ongoing operations and was therefore an “Issuer” that was a “Shell Company” as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934. Since March 22, 2023 through its Annual Report published for May 31, 2024, the Company has reported itself as not a shell company.

Very truly yours,

TAFT STETTINIUS & HOLLISTER LLP

/s/ Mitchell D. Goldsmith

Mitchell D. Goldsmith