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November 19, 2024

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

Re: American Sierra Gold Corp., a State of Nevada corporation (the “Company” or “Issuer”).

Subj.: Letter with Respect to Adequate Current Information for the Issuer: Annual Report for the Year Ended July 31, 2024.

Dear Ladies and Gentlemen:

I write to provide the OTC Markets Group Inc. with an opinion with respect to the Company. OTC Markets Group Inc. is entitled to rely on such opinion in determining whether to permit quotations in the Issuer’s securities (the “Securities”) in the OTC Markets Group Inc. quotation venue and in deciding whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended (the “Securities Act”).

I am a U.S. resident and I have been retained by the Issuer solely for the purpose of reviewing the current information supplied by the Issuer. I do not own any shares of the Issuer’s securities and will not receive any shares of the Issuer’s securities as payment for services rendered, currently or in the future.

I have examined such corporate records, e.g. Articles of Incorporation, Bylaws, corporate minutes and other documents and such questions of law as I have considered necessary or appropriate for purposes of rendering this letter. I am authorized to practice law in the State of Ohio, including the laws of the United States. I am permitted to practice before the Securities and Exchange Commission (the “Commission”) and have not been prohibited from practice thereunder.

I am not currently and have not been in the preceding five (5) years, suspended or barred from practicing in any state or jurisdiction, or charged in a civil or criminal case. I am not currently and have not been in the preceding five (5) years, subject of an investigation, hearing, or proceeding by 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.

On the 29th day of October, 2024, the Issuer posted on the OTC Disclosure and News Service its Annual Report for the year ending July 31, 2024, prepared in accordance with Rule 15c2-11(a)(5) promulgated under the Securities and Exchange Act of 1934 (the “Exchange Act”). I have reviewed all such documents (the “Information”) in connection with the preparation of this letter and find them to be suitable for public disclosure.

It is my belief that the Information (i) 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, (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 Exchange Act, (iii) complies as to form with the OTC Markets Group Inc. Guidelines for Providing Adequate Current Information, which are located on the Internet at www.otcmarkets.com, and (iv) has been posted on the OTC Disclosure and News Service.

The opinion and conclusions herein are based upon documentation and facts made available to me by the Company and are based on the accuracy of those documents and facts. The documentation that was provided to me was believed to be true and reliable in its contents. Below is the information posted to the OTC Disclosure and News Service on October 29, 2024, which I have reviewed in rendering this opinion:

1. Annual Report for the year ended July 31, 2024.
2. Balance Sheet as of the years ended July 31, 2024 and 2023 (Unaudited).
3. Income Statement for the years ended July 31, 2024 and 2023 (Unaudited).
4. Statement of Cash Flows for the years ended July 31, 2024 and 2023 (Unaudited).
5. Statement of Shareholders’ Equity for the years ended July 31, 2022 through 2024 (Unaudited).
6. Notes to Financial Statements (Unaudited).

Given that Maurizio Cordova, CEO and Director of the Issuer, resides in South America, with his permission and on his behalf, I personally met with Gary Goodin, Officer and Director of the Issuer, to discuss and review the above documentation. In the event that the facts and information in all such documents are determined not to be true, this opinion shall be null and void.

The party responsible for preparation of the financial statements of the Issuer is:

Julie Stead, CPA
Turning Point Strategic and Financial Advisors
811 First Avenue, Suite 200
Seattle, Washington 98104
Phone: 206.290.7544
Email: julies@turning-point.com

The Transfer Agent for the Issuer is:

Pacific Stock Transfer Company
6725 Via Austi Parkway, Suite 300
Las Vegas, Nevada 89119
Phone: 702.361.3033
Fax: 702.433.1979
Email: info@pacificstocktransfer.com

The Transfer Agent is listed with the Commission and also has Depository Trust Corporation approval. As of July 31, 2024, there were 878,611,686 shares of Common Stock issued and outstanding of the Issuer. The Company's Transfer Agent was the source of confirmation of the common shares outstanding of the Issuer.

To the best of counsel's knowledge, after inquiry of management and the directors of the Issuer, neither the Issuer, nor counsel or any 5% holder is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities law.

The Company was incorporated on January 30, 2007, in the State of Nevada, under the corporate name C.E. Entertainment, Inc. and intended to operate as an online music seller specializing in Ukrainian classical and folk music. The Company was a mandatory "Reporting Issuer" (Form 8-A12G filed on November 21, 2007) subject to the reporting requirements of Section 13 or 15(d) of the Exchange Act until it deregistered on March 2, 2015. The Company has been filing public information with OTC Markets Group Inc. since it deregistered with the Commission.

Since the year 2009, the Company has operated as a precious metal mineral acquisition, exploration and development company. In 2014, the Company acquired Medinah Gold, Inc., a privately held mining company with mineral property mining claims in the country of Chile. Amongst its mineral interests, the Company has interests in the following properties, located in Chile, South America: the Pangué and Caren placer properties and the Fortuna, Llano, Mali and Poseidon claims.

In November of 2023, the Company acquired 100% of the Q'Inti (Arraya Breccia)-Los Azules project from MASGLAS American Corp.

In its Annual Report year ended July 31, 2024, the Company indicates that it is not a "shell company" as it has been pursuing an identified business plan; maintains assets valued at \$9,297,075.00; and operating expenses of \$14,932.00. Though the Company has never generated revenue, it has maintained mineral property assets and has always been pursuing an identified business plan with a management team in place; therefore, I conclude that it is not currently and was never formerly a "shell company" as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934.

The OTC Markets Group Inc. is entitled to rely on the opinion set forth hereinabove when determining whether to permit quotations in the Issuer's Securities in the OTC Markets Group Inc. quotation venue and the OTC Markets Group Inc. is hereby granted permission to post this letter on the OTC Disclosure and News Service for viewing by the public and regulators. However, this letter and the opinions set forth herein may not be quoted in whole or in part, relied upon by any other person or entity, filed with any government agency or otherwise referred to or utilized for any other purpose, without, in each instance, my prior written consent.

Respectfully submitted,



Morgan E. Petitti, Esq.