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Brian Higley  
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September 20, 2024

OTC Markets Group  
304 Hudson Street  
3rd Floor  
New York, New York 10013

Re: Curtiss Motorcycle Company, Inc. - Attorney Letter with Respect to Current Information for the Annual Disclosure Statement for the year ended March 31, 2024 and the Quarterly Disclosure Statement for the quarter ended June 30, 2024

To Whom It May Concern:

Business Legal Advisors, LLC, a Utah limited liability company ("**Counsel**"), is, at this time, acting as outside corporate and securities counsel for Curtiss Motorcycle Company, Inc., a Delaware corporation (the "**Issuer**"), for purposes of rendering this letter ("**Letter**") to OTC Markets Group, Inc. ("**OTC Markets Group**") as to the Issuer's compliance with the Disclosure Statement requirements pursuant to the OTC Pink Basic Disclosure Guidelines. 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 (the "**Securities Act**").

Concurrent with drafting this Letter, Counsel has examined such corporate records and other documents and such questions of law as it considered necessary or appropriate for purposes of rendering this Letter. In connection with the preparation of this Letter, Counsel has reviewed the following specific documents concerning the Issuer and its securities (the "**Information**"), which Information is publicly available through the OTC Disclosure & News Service:

- Annual Disclosure Statement for the year ended March 31, 2024 prepared pursuant to the OTC Pink Basic Disclosure Guidelines posted to the OTC Disclosure & News Service on or about September 16, 2024; and
- Quarterly Disclosure Statement for the quarter ended June 30, 2024 prepared pursuant to the OTC Pink Basic Disclosure Guidelines posted to the OTC Disclosure & News Service on or about September 17, 2024.

In addition, Counsel has: (i) communicated with management and a majority of the directors of the Issuer; namely (a) H. Matthew Chambers, Chief Executive Officer, Chairman, and Director, and Pamela Miller, Director (via Zoom on September 20, 2024); and (b) reviewed the Information published by the Issuer through the OTC Disclosure & News Service; and (iii) discussed the Information with management and a majority of the directors of the Issuer.

As to matters of fact, Counsel has relied on information obtained from public officials, officers of the Issuer, and other sources. Counsel believes that such information or sources are reliable.

The Issuer's transfer agent (the "**Transfer Agent**") is Securitize, 6725 via Austi Parkway, #300, Las Vegas, NV 89119. The Transfer Agent is registered with the Securities and Exchange Commission (the "**SEC**"). The method used by us to confirm the number of outstanding shares was a review of the shareholder list received from the Transfer Agent and the Issuer's public filings.

The Issuer's financial statements were compiled by Candice Bellau, New Orleans, Louisiana (the "**Financial Statements**"). The Financial Statements were audited by SetApart Financial Services. Ms. Bellau is founder and President of Kramerica Business Solutions. Prior to founding Kramerica, Ms. Bellau worked for other consulting firms providing outsourced CFO/Controller and Accounting services. She has worked extensively for private firms in the area of General Management overseeing operations and streamlining procedures. As well as founding Kramerica, Ms. Bellau also currently serves as CFO of a private company. Ms. Bellau graduated from Dowling College with a BBA in Accounting and an MBA in Corporate Finance. It is represented in the Independent Accountant's Review Report that the Financial Statements were prepared in accordance with U.S. Generally Accepted Accounting Principles.

To the best knowledge of Counsel, after inquiry of management and the directors of the Issuer, neither the Issuer nor any 5% shareholder of the Issuer nor Counsel is currently under investigation by any federal or state regulatory authority for any violations of federal or state securities laws. This belief is based upon a review of the Issuer's public filings, representations from and conversations with management, and general internet database inquiries.

The Issuer is not currently a "shell company."

The Information: (i) constitutes adequate current public information concerning the Issuer and the shares of common stock of the Issuer (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 of the Securities Exchange Act of 1934 (the "**Exchange Act**"); (iii) complies as to form with the OTC Markets Group's Pink Basic Disclosure Guidelines, which are located on the Internet at [www.otcmarkets.com](http://www.otcmarkets.com); and (iv) has been posted through the OTC Disclosure & News Service.

Moreover, Counsel: (i) is a resident of the United States, (ii) is admitted to practice law in the State of Utah, (iii) is permitted to practice before the SEC and has not been prohibited from practice thereunder, (iv) has not received, and does not have an agreement to receive in the future, shares of the Issuer's securities, in payment for services, and (v) is not now, or in the past five years, been suspended or barred from practicing in any state or jurisdiction, has not been charged in a civil or criminal case, has not 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.

No person other than 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. However, in connection therewith, OTC Markets Group is granted full and complete permission to publish the Letter through the OTC Disclosure & News Service for public viewing.

We are opining herein as to the United States federal securities laws, and we express no opinion with respect to the applicability thereto, or the effect thereon, of the laws of any other jurisdiction or as to any matters of municipal law or the laws of any local agencies within any state. In addition, the opinions expressed in this Letter are given as of the date of this Letter and Counsel disclaims any obligation to advise OTC Markets Group of any change in any matter set forth herein.

Sincerely,

  
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Brian Higley, Esq.