

HORWITZ + ARMSTRONG

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May 29, 2020

OTC Markets Group, Inc.
304 Hudson Street, Third Floor
New York, New York 10013

RE: Attorney Letter with Respect to Adequate Current Information of NUGL, Inc. (the “Issuer”) for the year ended December 31, 2019.

Dear Sir or Madam:

This law firm has acted as general legal counsel (the “Counsel”) for the Issuer and has been asked to prepare this Letter of Counsel (the “Letter”), in accordance with the applicable laws of Oklahoma and of the United States, regarding its corporate operations and level of disclosure of corporate information.

Counsel has examined such corporate records and other documents and such questions of law as Counsel considered necessary or appropriate for the purposes of rendering this Letter. Counsel has reviewed specific documents concerning the Issuer (the “Information”) in connection with the preparation of this Letter. The Information is listed below with the date it was posted through the OTC Disclosure and News Service (the “OTC News Service”), if applicable:

- Issuer’s Annual report for the year ended December 31, 2019 (Amendment No. 1, posted on May 26, 2020[deactivated]; and further amended on May 29, 2020)
- Issuer’s Quarterly report for the period ended September 30, 2019 (Amendment No. 1, posted on May 26, 2020 [deactivated]; and further amended on May 29, 2020)
- Issuer’s Annual report for the year ended December 31, 2019, posted on May 15, 2020.
- Issuer’s Quarterly report for the period ended September 30, 2019, posted on November 14, 2019
- Issuer’s Quarterly report for the period ended June 30, 2019, posted on August 14, 2019.
- Issuer’s Quarterly report for the period ended March 31, 2019, posted on May 15, 2019.
- Issuer’s Annual report for the year ended December 31, 2018, posted on April 8, 2019.
- Issuer’s corporate minutes of the meetings of its Board of Directors and shareholders.
- Issuer’s corporate contracts and agreements with third parties.
- Other related corporate information as were necessary and provided by the corporation’s management and transfer agent.

Additionally, Counsel has (i) personally met with management and a majority of the directors of the Issuer, specifically in person with Brandon Vargas, Tom Bouse, Curtis Melone, Esther Santos, John Armstrong, and Bob Kurilko, (ii) reviewed the Information, as amended, published by the Issuer through the OTC News Service and (iii) discussed the Information with management and a majority of the directors of the Issuer.

The opinions and conclusions contained in this Letter are based upon the information and facts made available to Counsel, and are solely based on the accuracy of such Information and facts. Further, Counsel has reviewed all prior disclosures, as amended, (the “Prior Disclosures”) posted by the Issuer with the OTC News Service. All such Prior Disclosures are believed to be accurate and reliable. In the event that the Information, facts, and Prior Disclosures are determined not to be true, this Letter is rescinded and to be deemed null and void.

Counsel has discussed the above Information, Prior Disclosures, and the underlying assumptions Counsel is relying upon, with the management of the Issuer.

The financial statements were prepared internally by management:

The financial statements of the Issuer are not audited. The financial statements are prepared in accordance with US GAAP by Tom Bouse, the Issuer's CFO. Mr. Bouse is a certified public accountant with 20+ years' experience in accounting and is the owner and founder of Pacific Rim Tax and Accounting, headquartered in Huntington Beach, California. His expertise in tax services, accounting, consulting and financial planning, along with two decades of dedicated service to owners and entrepreneurs of all sizes of business, is unparalleled. He began his career at a full-service CPA firm specializing in taxation, IRS audits, tax settlement, business filings and tax returns. Prior to owning his own practice Bouse worked at PriceWaterhouseCoopers. Mr. Bouse and Issuer's management have reviewed the Issuer's unaudited financial statements and reports as published with OTC Markets.

The transfer agent for the Issuer is:

Action Stock Transfer
2649 E. Fort Union Blvd., Suite 214 Salt Lake City, UT 84121
Phone: 801-274-1088

The transfer agent is registered with the Securities and Exchange Commission (the "SEC"). A Shareholder list dated as of December 31, 2019 and May 13, 2020 were used by Counsel and the Issuer to confirm the number of outstanding shares set forth in the Annual Report for the year ended December 31, 2019.

OTC Markets Group, Inc. ("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) of the Securities Act of 1933 (the "Securities Act"). No person or entity other than the OTC Markets Group is entitled to rely upon this Letter. OTC Markets Group is granted full and complete permission and rights to publish this Letter via the OTC Disclosure and News Service for viewing by the public and regulators. Counsel is of the opinion that the Information (i) constitutes "adequate current public information" concerning the Issuer's securities (the "Securities") and the Issuer, and "is available" within the meaning of Rule 144(c)(2) of the Securities Act, (ii) includes all the information that a broker-dealer would be required to obtain from the Issuer in order to publish a quotation for the Securities pursuant to Rule 15c2-11 of the Securities Exchange Act of 1934, (iii) complies as to form with the OTC Markets Group's Disclosure Guidelines for Providing Adequate Current Information, available at www.otcmarkets.com, and (iv) has been posted through the OTC Disclosure and News Service.

To the best of Counsel's knowledge, after inquiry of management and the majority of the directors of the Issuer, neither Counsel, nor the Issuer, nor any 5% or more holders of the Securities is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

The issuer, nor its predecessors, is or ever was a "shell company" as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934. Pursuant to Issuer's domiciliary merger to Oklahoma followed by the reorganization under §1081(g) of the Oklahoma General Corporation Act, Nugl, Inc. of Oklahoma was a brand new company/parent, not a successor in interest in and to the former entities set forth in Section 1 of the Issuer's Annual Report; former names are provided of predecessor entities solely for shareholders who may have lost contact with the Issuer, to be able to identify Nugl as a corporation they may have an interest in. In the reorganization, Nugl Inc. merely inherited the shareholder structure of those predecessor entities. The reorganization did not allow for reporting responsibility to transfer, nor any operating history, including former tax ID, sec file number, or otherwise. As such, the Company is not and has never been a shell company since its inception on August 24, 2017.

The undersigned is licensed in the State of California. Counsel is a United States resident and has been retained by the Issuer for the purpose of rendering this Letter and related matters. Counsel is an outside law firm acting as special securities and regular disclosure counsel. As of the date of this letter Counsel owns shares of the Issuer as follows: Horwitz & Armstrong, a Prof. Law Corp., 611,855¹ shares issued on March 26, 2020 in as consideration for legal debt accrued as of September 10, 2019, John Armstrong 250,000 shares for director services earned between August 28, 2019 and April 26, 2020 in quarterly issuances, and Jessica Lockett, 175,000 shares pursuant to stock award for legal services between May 2018 and March 26, 2020. All shares owned by counsel are restricted stock. Horwitz & Armstrong has agreed to accept stock as partial payment for services in the future up to an aggregate \$200,000.

Counsel has relied on information obtained from public officials, officers of the Issuer, and other sources. Counsel has no reason to believe that the records, certificates, or other documents of the Issuer (that we have reviewed) are not accurate, authentic, or reliable. The opinion expressed above is subject to the following assumptions, exceptions and qualifications:

(a) We have assumed that (i) all information in all documents reviewed by us is true and correct, (ii) all signatures on all documents reviewed by us are genuine, (iii) all documents submitted to us as originals are true and complete, (iv) all documents submitted to us as copies are true and complete copies of the originals thereof, and (v) each natural person signing any document reviewed by us had the legal capacity to do so.

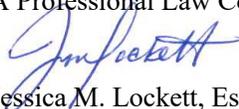
(b) We have made no independent investigation as to the accuracy or completeness of any factual matters contained in the records, documents and certificates that we have reviewed in connection with the foregoing opinion.

(c) We are admitted to practice law in the State of California. The opinion expressed above is limited to the federal laws of the United States of America and the laws of the state of Oklahoma. No other opinion is expressed regarding the law of other jurisdictions, choice of law, or conflict of law and this Letter does not rely on the work of other counsel.

(d) Counsel is permitted to practice before the SEC and has not been prohibited from practice thereunder. Counsel is not currently, and has not been in the past five years 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. The undersigned is not currently and has never been suspended or barred from practicing in any state or jurisdiction, nor charged in a civil or criminal case.

We express no opinion as to any matter other than as expressly set forth above, and no opinion on any other matter may be inferred or implied from this Letter. The opinions expressed herein are given as of the date of this Letter, and we disclaim any obligation to advise you of any change in any matter set forth herein.

Regards,
HORWITZ + ARMSTRONG
A Professional Law Corporation


Jessica M. Lockett, Esq.

¹ The original issuance of 1,610,367 shares contained an erroneous calculation error; the 998,512 shares issued in excess are in the process of being cancelled and returned to treasury as of May 22, 2020.