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August 31, 2021

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

Re: Aqua Power Systems, Incorporated, Attorney Letter with respect to Current Information for 2021 Annual Report

To Whom It May Concern:

Undersigned counsel (“Counsel”) has been retained for the express purposes of reviewing the financial disclosure and preparing and rendering this opinion letter (“Letter”) for and on behalf of Aqua Power Systems, Inc. (Symbol: APSI) (the “Issuer”) and to OTC Markets Group, Inc. to confirm Issuer’s compliance with the Disclosure Statement Requirements of 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 the drafting this Letter, Counsel has examined corporate records and other documents which he considered necessary or appropriate for purposes of rendering this Letter. In connection with the preparation of this Letter, Counsel has also reviewed the following specific documents concerning the Issuer and its securities (collectively the “Information”), which is publicly available through the OTC Disclosure & News Service:

- 2021 Annual Report and 2020 Combined Amended Annual Report – Disclosure Statement Pursuant to the OTC Pink Basic Disclosure Guidelines posted to the OTC Disclosure & News Service on or about August 29, 2021 with attached Financial Statement; and
- 2021 Quarter 1 report for period ending June 30, 2021 – Disclosure Statement Pursuant to the OTC Pink Basic Disclosure Guidelines posted to the OTC Disclosure & News Service on or about August 29, 2021.

In addition, Counsel communicated on May 17, 2021 with management and all of the directors of the Issuer; namely (i) Stephen Walter Carnese, Chief Executive Officer and Director; and (ii) Jim DiPrima, Chief Financial Officer. Counsel also reviewed the Information published by the Issuer through the OTC Disclosure & News Service; and discussed the same with

management and all of the directors of the Issuer. As to matters of fact, Counsel has relied on the Information as well as other material obtained from public officials, officers of the Issuer, and other sources. Counsel is confident that the Information and all other data and/or sources are reliable.

The Issuer's transfer agent (the "Transfer Agent") is VStock Transfer LLC, located at 18 Lafayette Place, Woodmere, New York 11598. The Transfer Agent is registered with the Securities and Exchange Commission (the "SEC"). The method used to confirm the number of outstanding shares was a review of the Issuer's public filings and the Transfer Agent's website.

The Company's financial statements are prepared by James DiPrima, the Issuer's CFO and are reviewed by Stephen Walter Carnes, the Issuer's CEO, who is responsible for the review of the financial statements and notes thereto contained in the Information (the "Financial Statements"). The Financial Statements are not audited. Mr. DiPrima has 40 years of financial accounting experience in both private and public companies and has a Bachelor's Degree in Business Administration from Creighton.

As of the date of this opinion, and after inquiry of management and the directors of the Issuer, neither the Issuer nor any five percent (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, conversations with management, and general internet database inquiries.

Based upon discussions with the Issuer and management of the Issuer, it is the Issuer's position that it is not a shell company as defined in Rule 405. Based upon Issuer's representations and its representations in public filings, Counsel has no reason to believe the Issuer currently is a shell company. This conclusion is based upon an interview with management of the Issuer and its self-reporting in its filings and disclosures on OTC Disclosure & News Service.

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.otcm Markets.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 Indiana and the District of Columbia; (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; (v) is not now, nor in the past five years, been suspected or barred from the practice of law in any state or jurisdiction, and has not been charged in a civil or criminal case, nor has 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; and (vi) Counsel does not now, nor as ever, owned any shares of the Issuer.

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.

This Letter relates only to federal securities laws, and expresses no other 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,

A handwritten signature in black ink, appearing to read "Chris Jeter", with a stylized flourish extending to the right.

Chris Jeter