



BOOTH UDALL FULLER

INTELLECTUAL PROPERTY LAW

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January 20, 2016

Delivered Via Electronic Mail

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

Re: **Attorney Representation Letter for ingXabo Corporation**

To Whom It May Concern:

ingXabo Corporation, a Nevada corporation (the “**Company**”), requested that I provide this representation letter to OTC Markets Group, Inc. (“**OTC Markets**”) concerning current information relating to the Company that has been made publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933 (the “**Act**”) and other matters.

This letter will include representations of all matters required by OTC Markets with respect to the Company. Based on the foregoing, the undersigned avers and affirms that OTC Markets may rely on the information contained in this letter relating to the Company’s disclosure of public information within the meaning of the Act and further avers and affirms as follows:

About the Undersigned

The undersigned is a U.S. resident and has been returned by the Company for the purpose of rendering this letter and related matters. The undersigned has provided legal services for the Company as outside legal counsel in the areas of securities law, general corporate law and other matters. This letter does not include the work of other counsel. The undersigned is authorized to practice before all the courts in the States of Arizona and California and the following United States District Courts: Central District of California. The undersigned is permitted to practice before the Securities and Exchange Commission (the “**SEC**”) and has not been prohibited from practice thereunder.

I have examined such corporate records and other documents and such questions of law as to considered necessary and appropriate for purposes of rendering this letter. As to matters of fact, I have relied on information obtained from public officials, officers of the Company and other sources and represent that all such sources are believed to be reliable.

<u>Information</u>	<u>Date Filed</u>
Annual Report for the year ended December 31, 2014.	January 20, 2016

Furthermore, the undersigned has:

- Personally met with management and a majority of the Company's directors;
- Reviewed the information, published by the Company through OTC (Disclosure & News Service); and
- Discussed the information with management and a majority of the Company's directors.

Adequacy of Public Information

The information currently available concerning the Company:

- 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;
- 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 Securities Exchange Act of 1934 (the "Exchange Act");
- Complies as to form with the OTC Markets Group's OTC Pink Disclosure Guidelines, which are located on the Internet at www.otcm Markets.com; and
- Has been posted through the OTC Disclosure & News Service.

Financial Reporting

The Company's President, Chris Furley, is the person primarily responsible for the preparation of the financial statements contained in the Disclosure Statement. The financial statements were compiled by Li Shen, Certified General Accountant, #145-251 Midpark Blvd. SE, Calgary, AB T2X 1S3 and are not audited.

Transfer Agent

The Company's transfer agent is Action Stock Transfer with its office at 2469 E. Fort Union Blvd., Suite 214, Salt Lake City, UT 84121. Action Stock is registered with the SEC. I received from the transfer agent written confirmation of the number of shares currently issued and outstanding by the Company, set forth in the Disclosure Statement.

SEC Investigation

To the best of the undersigned's knowledge, after inquiry of the Company's management and the directors, neither the Company nor any shareholder owning more than five percent (5%) of its outstanding shares of common stock nor any officer, director or counsel of the Company is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

Reliance

No person other than OTC Markets is entitled to rely on the information contained in this letter; and the undersigned hereby grants to OTC Markets full and complete permission and rights to publish the letter through the OTC Disclosure & News Service for viewing by the public and regulators.

If you have any further questions regarding Costas, Inc., please feel free to contact me at the above address.

Sincerely,

A handwritten signature in blue ink, appearing to read "W. Lawler", written in a cursive style.

W. SCOTT LAWLER, ESQ.