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**May 22, 2017**

OTC MARKET GROUPS, INC.  
COSTAS INC. (CSSI)  
RE: ANNUAL DISCLOSURE 2016

Dear Sir or Madam:

We have acted as counsel to CSSI (the "Company") on specific securities and corporate issues, and were retained for the purpose of reviewing the current information supplied by the Company. We are domiciled and licensed in the State of Tennessee. We are residents of the United States. OTC Markets may rely upon this letter in determining whether the Company has made adequate current Information publicly available in accordance with Rule **144** (c) (2) under the Securities Act of 1933.

We have (i) personally met with management and all directors of the Company, (ii) reviewed the annual financials ended December 31, 2016 and filed with the OTC Disclosure News Service on [www.OTCmarkets.com](http://www.OTCmarkets.com) and posted on March 29, 2017 and (iii) discussed the information with management and the director(s) of the Company.

To the best of our knowledge, after inquiry of management, including the Chief Executive Officer, the Board of Directors and all other control persons of the company, 5% holders of securities of the Company, and corporate counsel, none of these parties are currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws. There are no family relationships or related party transactions with CSSI to disclose in its filings or in the Attorney letter.

This letter covers the laws of the United States and does not depend on another law firm's opinion or letter. We are permitted to practice before the Securities and Exchange Commission without prohibition. A representative of the Company is responsible for the preparation of the financial statements in accordance with GAAP, under the supervision of the CEO and are unaudited.

We may rely on information obtained from public officials, officers of the Company and we believe that these sources are reliable. In rendering this letter, we have examined the following:

1. Corporate records and other documents of the company.
2. Financial documents including: Balance Sheet, Profit and Loss Statement, Statement of Cash Flows, Statement of Changes in Shareholder's Equity and notes to the financial statements for the year ending December 31, 2016 prepared by Patrick Thomas. Mr. Thomas has an accounting degree and has over 19 years of accounting experience including all aspects of accounting including the preparation of financial statements and documents.
3. Representations made to us by the officers and directors of the Company which we deem as reliable.
4. Review of the Shareholders' list provided by the Company's transfer agent: Pacific Stock Transfer Corp. 6725 Via Austi Parkway, Suite 300, Las Vegas, NV 89119 800-785-7782 indicating the shares outstanding and confirming that Pacific Stock Transfer Corp. is registered with Securities and Exchange Commission.

This letter is governed by and shall be interpreted in accordance with the Legal Opinion Accord (the "Accord") of the American Bar Association Section of Business Law (1991). As a consequence, it is subject to a number of qualifications, exceptions, definitions, limitation on

coverage, and other limitations, all as more particularly described in the Accord, and this letter should be read in conjunction therewith. The law relevant to the opinions expressed herein is limited to the laws of the United States of America.

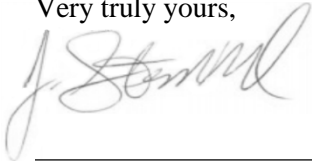
Based upon the foregoing and subject to the qualifications hereinafter set forth, we are of the opinion that the initial Company Information and Disclosure Statement:

1. Constitutes “adequate current public information” concerning the securities and the Company “is available” within the meaning of Rule 144 (c) (2) under the Securities Act of 1933.
2. Includes all the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the securities under Rule 15c2-11 under the Securities Exchange Act of 1934.
3. Complies as to form with the OTC Market Guidelines for providing adequate Current Information, which are located on the internet at [www.otcmarkets.com](http://www.otcmarkets.com).
4. Has been posted through the OTC Disclosure and News Service; and
5. Pacific Stock Transfer Company is registered under the Securities and Exchange Act of 1934.

This letter may be relied on by OTC Markets, Inc. but may not be used or relied upon by any other person for any other purpose whatsoever, without in each instance our prior

written consent. OTC Markets may publish this letter through OTC Disclosure and News Service for viewing by the public or regulators.

Very truly yours,

A handwritten signature in dark ink, appearing to read "J. Mills", is positioned above a horizontal line.

Stephen Mills, Esq.