

August 18, 2016

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

Re: **Earth Science Tech, Inc. (“ETST”)**
Opinion of Counsel regarding Adequate Current Information and Annual Report for period
ending March 31, 2016

To Whom It May Concern:

I act as securities counsel for Earth Science Tech, Inc. (“ETST” or the “Company”), and has been retained for the purpose of preparing this Opinion of Counsel, applying the applicable laws of the United States, regarding its corporate operations and level of disclosure of public corporate information.

- Articles of Incorporation, By-Laws and Minutes;
- Corporate minutes of the meetings of its Board of Directors and shareholders;
- Actions taken by Written Consent in Lieu of Meeting of the Board of Directors;
- The Annual Report Report by the Company dated August 8, 2016.
- Other related corporate records and documents as were necessary and provided by the corporation’s management for the purposes of this letter.

Counsel has met with management and all of the directors of the Company. Counsel has reviewed the information, as amended, published by the issuer through the OTC Disclosure and News Service, and discussed the information with management and a majority of the Company's directors. The Company is no longer a reporting company (as of August 3, 2016) and, therefore, has ceased to file annual or other reports with the Securities and Exchange Commission (“SEC”); its last filing with the SEC was its quarterly report for the period ending December 31, 2015 and accordingly the Annual Report for this period the next regular report due after its last regular report with filed with the SEC.

The opinions and conclusions contained in this Opinion of Counsel are based upon documentation and facts made available to this firm, and are solely based on the accuracy of those documents and facts. Further, counsel has reviewed all prior disclosures posted by ETST with both the SEC and OTC Market Groups’ Disclosure and News Service, as amended. All such information is believed to be accurate and reliable. In the event that the facts and information in any or all of such documents are determined not to be true, this opinion is rescinded to and to be deemed null and void. Counsel has discussed the above documentation, and the underlying assumptions this firm is relying upon, with the management of the corporation.

The Company was incorporated under the laws of the State of Nevada on April 23, 2010. The Company is a biotechnology company focused on delivering unique nutraceuticals, bioceuticals and dietary supplements in the areas of health, wellness, sports and alternative medicine. Our products include cannabidiol ("CBD") hemp oil and other dietary supplements. ETST maintains a website at www.earthsciencetech.com.

Formerly known as Ultimate Novelty Sports, Inc., we were consultants to health club managers and were providers of services to the athletic facility industry. In our dealings with these industry representatives we found that knowledgeable personnel and natural nutritional and dietary supplements were lacking in the industry. We therefore decided to enlarge our marketing to include nutritional and dietary supplements to these facilities as well as opening stand-alone retail stores offering nutritional products as well as personnel trained to answer any and all questions related to products promoting health and well-being. On March 06, 2014, the Board of Directors approved the name change from Ultimate Novelty Sports, Inc. to Earth Science Tech, Inc. The change in the name of the Company was approved by a majority vote of the shareholders of the Company.

Our common stock has been quoted on the OTC Bulletin Board since August 29, 2012, under the symbol "UNOV". UNOV was Depository Trust Company eligible effective October 4, 2012.

On March 6, 2014, the Board of Directors of Ultimate Novelty Sports, Inc. (the "Company") approved the name change from Ultimate Novelty Sports, Inc. to Earth Science Tech, Inc. The change in the name of the Company was approved by a majority vote of the shareholders of the Company.

On May 28, 2014 the Financial Industry Regulatory Authority ("FINRA") approved the name change of the Company to Earth Science Tech, Inc. as well as the new symbol change from UNOV to ETST.

Un-audited Annual Financial Statements as of March 31, 2016 have been posted via the OTC Disclosure and News Service on April 8, 2016, which are available at OTCMarkets.com.

The parties responsible for the preparation of the financial statements is:

Matt Cohen ceo@earthsciencetech.com

Mr. Cohen has worked with NASDAQ to file numerous forms for trade-ability for ultimate approval, developed and converted accounting systems to comply with GAAP and SEC standards and led a team of executives that executed his plan of corporate recovery and financial restructuring which included other under-performing entities. He has been responsible for restructuring balance sheets and procuring financing for asset purchases. Responsibilities have included implementing and managing financial and operational programs encompassing accounting, administration, purchasing, distribution, data processing, customer service and credit. In addition, Mr. Cohen's responsibilities included P&L planning, treasury functions, banking and legal relations, employee benefits, and business and budget planning. He has been responsible for all the accounting functions such as monthly closings, treasury functions, accruals and deferrals, and GAAP preparation for financial presentation. He has been responsible for preparation of condensed consolidated statements including comprehensive trial balances, consolidated balance sheets, income statements, statement of cash flow, and statement of equity.

The party acting as the transfer agent for ETST is:

Island Stock Transfer; 15500 Roosevelt Boulevard, Suite 301, Clearwater, FL 33760
727-289-0010 p; info@islandstocktransfer.com

The transfer agent is registered with the SEC. An inquiry to the transfer agent was the source of confirmation of same as well as confirmation of the authorized and issued and outstanding common stock as of March 31, 2016:

	<u>As of March 31, 2016</u>
Authorized	75,000,000
Issued & Outstanding	38,829,229

The list below includes all persons who provided assistance, prepared or provided information with respect to the Company's disclosures, or who received securities as consideration for services rendered to the Company, or who is defined as a "control person," including (i) their full name; (ii) their business address; (iii) the number and class of securities of the Company beneficially owned; (iv) such securities bear a restrictive legend; and (v) a complete description of the consideration received by the Company in connection with each issuance of shares to any of them including, without limitation, the nature of any services performed for or on behalf of the Company.

- (i) Matt Cohen, CEO, CFO and Director
 - (ii) 19662 Estuary Drive, Boca Raton, 33498
 - (iii) 25,000 shares of common stock (issued 7/27/16)
 - (iv) Restricted
 - (v) Services to Issuer.
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- (i) Majorca Group, Ltd.
 - (ii) 2214 Torrance Boulevard, Suite 101, Torrance, CA 90501
 - (iii) 5,200,00 shares of preferred stock; 25,000,000 shares of common stock
 - (iv) Restricted
 - (v) Product Development Services pursuant to Founder's Agreement
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- (i) Nickalos Tabraue, COO and Director
 - (ii) 4100 Salzedo St, #420, Miami, FL 33146
 - (iii) 400,000 shares of common stock
 - (iv) Restricted
 - (v) Services to Issuer.

Pursuant to an inquiry of management and directors of the corporation, to the best of this firm's knowledge information and belief, neither the officers or directors of ETST or any person or entity holding at least five

percent (5%) of the corporation's stock is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities law.

No person or entity other than OTC Markets Group is entitled to rely upon this opinion. OTC Markets Group, however, is granted full and complete permission and rights to publish this document via the OTC Markets Group's Disclosure and News Service for viewing by the general public and regulators. The public and OTC Markets Group may rely on the above in determining whether ETST has made adequate current public information to be available within the meaning of Rule 144(c)(2) of the Securities Act of 1933. Further, the information which has been posted via OTC Disclosure and News Service constitutes adequate current public information, is available within the meaning of Securities and Exchange Commission (SEC) Rule 144(c)(2) of the Securities Act, includes all the information that a broker-dealer would be required to obtain from an issuer in order to publish a quotation for its securities pursuant to Rule 15c2-11 under the Securities Exchange Act of 1934, and complies as to form with the OTC Markets Group's Guidelines for Providing Adequate Current Information.

I authored this Opinion of Counsel. I am a United States citizen. I am admitted to the State Bar of New York and licensed to practice before the Federal Courts for the Southern, Eastern and Northern Districts of New York and the United States Tax Court. I am permitted to practice before the Securities and Exchange Commission and have not been prohibited from such practice. I am not under investigation by any federal or state regulatory authority. I agree to notify OTC Markets Group in the event that there is any change in said authorizations, admissions or representations.

Sincerely,
/S/: Milan Saha
Milan Saha, Esq.