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July 27, 2016

Santo Mining Corp.
1451 W. Cypress Creek Road
Ft. Lauderdale, Florida 33309

RE: Issuer's Non Shell Status

To Whom It May Concern:

You have requested that this office render its opinion as to whether SANP is a Shell Company issuer under Rule 144 of the Securities Act of 1933, as amended (the "Securities Act").

CONCLUSION AND OPINION

The ultimate conclusion set forth in this opinion is that, based upon reasonable information and belief, the Issuer is not now and never has been a shell company. This office strongly believes that the Company incorrectly stated in the its public filings with the Securities and Exchange Commission ("Commission") that it was a shell company from inception on July 8, 2009, until July 30, 2012, and the Company has confirmed that any indication of the Company being a "shell" was done so in error. The Business Operational History section of this legal opinion shall reflect why we refute that statement.

BACKGROUND AND LEGAL AUTHORITY

On February 15, 2008, the Commission enacted final rule revisions to Rule 144 under the Securities Act, which establishes a safe harbor for the sale of securities under the exemption from registration set forth in Section 4(1) of the Securities Act. SIGNIFICANT REVISIONS TO THE RULE HAVE (i) CHANGED THE HOLDING PERIOD REQUIREMENTS OF THE RULE, (ii) ESTABLISHED NEW RULES FOR REPORTING AND NON-REPORTING ISSUERS, AND (iii) ADDED RULES REGARDING "SHELL COMPANIES." A discussion of the applicable subparts of Revised Rule 144 follows.

Revised Rule 144 of the Securities Act consists of a preliminary note and seven separate subsections, each of which sets forth terms and conditions that, when satisfied, allows restricted securities to be sold in the public markets without compliance with the registration requirements of the Securities Act. Further, by complying with Rule 144, the seller of the restricted securities is not determined to be a Section 2(a)(11) underwriter.

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Rule 144(i): Unavailability of Exemption to Shell Companies

Suffice it to say that Rule 144 has undergone a significant modification and change. A major thrust of the Revised Rule 144 has been to provide more permissive holding period provisions, which have reduced holding periods in certain circumstances from one year to six months and completely eliminated the old Rule 144(k), which provided for a two-year holding period.

Another of the most apparent modifications is found in Revised Rule 144(i), where the entire Rule 144 paradigm has been eliminated by effectively disqualifying certain restricted shares from the Rule and disqualifying certain shareholders from reliance on the Rule for exempt re-sales of Shell Company issuers, a definition only recently added to the Securities Laws and now appearing in the Revised Rule 144(i). The applicable provisions of the Revised Rule 144 state:

Rule 144(i)(1) defines a shell company as a company* that is now or at any time previously been an issuer that has:

(A) No or nominal operations; and
(B) Either:
    1. No or nominal assets;
    2. Assets consisting solely of cash and cash equivalents; or
    3. Assets consisting of any amount of cash and cash equivalents and nominal other assets.

* This does not include a development stage company pursuing an actual business, a business combination related shell company, as defined in Rule 405, or an asset-backed issuer, as defined in Item 1101(b) of Regulation S-K.

The Commission did not define the terms “normal operation” or “normal assets;” therefore, FINRA interprets the meaning of these terms on a case-by-case basis.

Rule 144(i)(1)(i) is not intended to capture a start-up company, or in other words, a company with a limited operating history, in the definition of a reporting or non-reporting shell company, as such a company does not meet the condition of having “no or nominal operations.”

Rule 144(i)(2) does permit the use of Rule 144 by stockholders of an issuing company that has previously been but is not now a shell company if the issuing company has been filing reports with the Commission for one year that contain information about its current operating (or development stage) business activities (not including shell company activities) and it is current in its reporting obligations at the time of the proposed sale in

reliance on Rule 144.

Rule 144(i) Unavailability to securities of issuers with no or nominal operations and/or no or nominal non-cash assets.

(1) This section is not available for the resale of securities initially issued by an issuer: (i) an issuer, other than a business combination related shell company... that has: (A) no or nominal operations, and; (B) Either: (1) no or nominal assets; (2) Assets consisting solely of cash and cash equivalents; or (3) Assets consisting of any amount of cash and cash equivalents and nominal other assets; or (ii) An issuer that has been at any time previously an issuer described in paragraph (i)(1)(i).

Notwithstanding paragraph (i)(1), if the issuer of the securities previously had been an issuer described in paragraph (i)(1)(i) but has ceased to be an issuer described in paragraph (i)(1)(i); is subject to the reporting requirements of section 13 or 15(d) of the Securities and Exchange Act of 1934 (“Exchange Act”); has filed all reports and other materials required to be filed by section 13 or 15(d) of the Exchange Act, as applicable, during the preceding 12 months (or for such shorter period that the issuer was required to file such reports and materials), other than Form 8-K reports (Rule 249.308 of this chapter); and has filed current "Form 10 information" with the Commission reflecting its status as an entity that is no longer an issuer described in paragraph (i)(1)(i), then those securities may be sold subject to the requirements of this section after one year has elapsed from the date that the issuer filed "Form 10 information" with the Commission.

The term "Form 10 information" means the information that is required by Form 10 or Form 20-F (Rule 249.210 or Rule 249.220f of this chapter), as applicable to the issuer of the securities, to register under the Exchange Act each class of securities being sold under this rule. The issuer may provide the Form 10 information in any filing of the issuer with the Commission. The Form 10 information is deemed filed when the initial filing is made with the Commission.

Business Operational History

SANP was incorporated in the State of Nevada on July 8, 2009 under the corporate name of Santo Pita Corp until March of 2012 and was subsequently re-domiciled in the State of Florida on August 10, 2015. The Company was a mandatory "Reporting Issuer," subject to the reporting requirements of Section 13 or 15(d) of the Exchange Act from September of 2010 until October 15, 2015 when the Company filed a Form 15 with Commission thereby relinquishing its duties as a Reporting Issuer.

Dental and Teeth Whitening Business Model – 2009

Upon forming the Company, management divided business operations into two segments.

The first segment was DR DENTAL SPA, which was an informative and interactive website portal, where both dentists and patients could access dental information and in the future have video-to-video online consultations. The part of the business that involved video-to-video online communication was at a conceptual stage and development was anticipated in early 2012.

Once developed, the video-to-video online communication would incorporate secure online communication, patient tracking and patient monitoring communication protocols. During the same time period, in early 2012, SANP intended to begin developing compression technology required for its video-to-video online application. The Company also intended to develop software custom designed for dentists and dental examinations, by integrating hardware such as dental webcams, which were already sourced from suppliers in China that coincided with SANP software. The development of such technology and software would be outsourced. The Company intended to have the development completed by the end of June of 2012 for testing in the Dominican Republic in July of 2012 and if successful, other Caribbean countries thereafter.

The dental information aspect of SANP's www.drdentalspa.com website was developed by the Company's web developers, Deutron Technologies Ltd., and launched in May of 2011. The website served as an online information site offering a variety of dental information and resource to the general public, including, but not limited to, information about dental bridge work, root canals, tooth bonding, veneers, bleaching, cavities, crowns, dentures and their related dental treatment procedures.

The second segment of the Company's business that had already commenced operations was the mobile teeth whitening business. The business model was to sell DRDIENESBLANCOS franchises to existing complementary businesses, including kiosks, malls, spas, gyms, tanning salons, hair and nail salons and hotels. The Company had formulated its operations and marketing strategies and received its initial single test order of teeth whitening equipment, gels and kits from its supplier, Beaming White, a company located in Vancouver, Washington.

The marketing plan included leveraging the Beaming White brand through a non-exclusive Intellectual Property License Agreement allowing the Company to use (a) the Beaming White name, trademark, and/or logo; and (b) copyright protected text, photographs, graphic images, and any other elements relating to the "look and feel" or "trade dress" contained on the Beaming White web site and promotional materials. The agreement with Beaming White was not a franchise agreement. The Company only intended to sell DRDIENESBLANCOS franchises.

The Company's target market was primarily Spanish-speaking clients as DRDIENTESBLANCOS means "doctor white teeth" in Spanish. Management felt strongly that combining the image of Beaming White and the brand of

DRDIENTESBLANCOS would be most successful in its marketing efforts. As marketing efforts ensued, the Company reserved two domain names for the Company's two business segments: www.drdentalspa.com and www.drdientesblancos.com . The Company retained Deutron Technologies Ltd., a web design firm which finished the development of www.drdientesblancos.com and www.drdentalspa.com . During the development stage, Deutron Technologies Ltd. operated and maintained the website, while training the former President of the Company to operate and maintain the back end of the website in order to be equipped to maintain the sites in the future. However, Deutron Technologies Ltd. was available for troubleshooting, when necessary.

At the fiscal year-end, July 31, 2010, the Company reported assets valued at $38,452.00 and operating expenses of $1,970.00.

At the fiscal year-end, July 31, 2011, the Company reported assets valued at $6,764.00 and operating expenses (consulting, administrative, legal and accounting fees) of $69,992.00.

Mining and Metallic Exploration Business Model – 2012

In 2012, the Company's management decided to redirect the Company's business focus towards identifying and pursuing options regarding the acquisition of mineral exploration properties with the focus on gold and other precious metals in northwestern Dominican Republic. The Company's website was www.santomining.com.

The Company began acquiring various metallic exploration concession applications in the Dominican Republic for the purpose of exploration and extraction. It targeted near-term production opportunities in the Dominican Republic. The ultimate goal was to define deposits and extract metals from both alluvial deposits that require minimal processing and bulk-tonnage, open-pit oxide and sulfide gold deposits where poly-metallic ores with economic concentrations of precious and base metals may be extracted and transported to local or offshore processing plants and refineries.

The Company pursued the combination of rapid exploration methodology with innovative operational and logistical approaches to ensure the efficient and effective extraction of gold and other metals in the future. The Company had access to a self-contained modular office facility parked in Santo Domingo and moved to concessions when necessary. Because the properties were generally in three clusters, the mobile, module office was the most efficient and practical solution. Helicopters were occasionally rented when necessary. The Company maintained a pre-treatment laboratory consisting of electric kilns, chlorine gas generator, chlorine gas reactor and leased rock crushing and grinding mills. The Company identified two used Hydracore 2000 drill rigs that were man portable and ideally suited for near-term exploration activities.

This swift mobilization and on-site sampling analysis capability was developed to drive growth and value in the near and long terms. The claims were 100% owned, and located in the core of the mineral rich Hispaniola Gold-Copper Back-Arc.

Acquisition of Gexplo, SRL – July of 2012

On July 30, 2012, the Company entered into a mineral property acquisition agreement (the "Acquisition Agreement") with Gexplo, SRL (the "Vendor") and Rosa Habeila Feliz Ruiz, the Company's former officer and director, whereby the Company agreed to acquire from the Vendor an undivided one hundred percent (100%) interest in and to a mineral claim known as Alexia, which was located in the province of Dajabon, in the Dominican Republic. The Vendor was owned by the Company's former President, CEO, Director, Treasurer and Secretary, Alain French.

At the fiscal year-end, July 31, 2012, the Company reported assets (mineral claims, deposits and website) valued at $135,071.00 and operating expenses (consulting, administrative, legal and accounting fees) of $209,425.00.

Mining Property Acquisitions – 2012 through 2013

On September 17, 2012, the Company exercised its right of first refusal to purchase two additional metallic exploration concession applications, Walter (the "Walter Claim"), and Maria (the "Maria Claim"), from the Vendor pursuant to the Acquisition Agreement.

On October 12, 2012, the Company exercised its right of first refusal to purchase four additional mineral properties, Henry (the "Henry Claim"), Francesca (the "Francesca Claim"), Kato (the "Kato Claim"), and Nathaniel (the "Nathaniel Claim"), from the Vendor pursuant to the Acquisition Agreement.

On March 13, 2013, the Company entered into a definitive long-term license agreement (the "License Agreement") with Campania Minera Los Angeles Del Desierto CA De CV, a Mexican company (the "Concessionaire"), to develop and mine three metallic concessions (the "Concessions") located in Ocampo, Coahuila in Mexico owned by the Concessionaire. Pursuant to the License Agreement, the Concessionaire would receive 40% of any royalty from the Concessions, and the remaining 60% would be retained by the Company.

On March 25, 2013, the Company entered into a Mining Property Acquisition Agreement with the Vendor pursuant to which the Company acquired an undivided one hundred percent (100%) interest in and to a mineral exploration concession application consisting of 220 hectares. in the Dominican Republic known as Richard (the "Richard Claim").

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On April 3, 2013, the Company entered into a Mineral Property Acquisition Agreement with the Vendor, pursuant to which the Company acquired from the Vendor an undivided one hundred percent (100%) interest in and to a mineral exploration concession application consisting of 278 hectares located in the Dominican Republic known as Charles (the "Charles Claim").

At the fiscal year-end, July 31, 2013, the Company reported assets (mineral claims, deposits and website) valued at $426,645.00 and operating expenses (consulting, administrative, legal and accounting fees) of $1,208,695.00.

Focus on Two (2) Mineral Exploration Claims – 2014

In February of 2014, the Dominican Mining Office ("DGM") notified several exploration and mining companies, including SANP and Gexplo, SRL, that it was cancelling all but two of the claims. The Company notified the DGM that it had selected the two most prospective claims being "Richard" which rights were currently owned by SANP and "David" belonging to Gexplo, SRL. According to DGM, both of these claim areas were exclusively reserved for SANP. On March 10, 2014, the Company agreed to purchase "David" from Gexplo SRL.

The reduction in claims allowed the Company to focus its resources on the two most prospective claims selected from its former Dominican claim portfolio. Meanwhile, the Company continued to investigate near-term gold and silver production opportunities in Mexico, Central America, Latin America and Africa.

More specifically, the Company's mission was to acquire properties with economic concentrations of poly-metallic mineralization, ideally open-pit where the material can be concentrated and transported to local or offshore facilities for smelting. The Company also considered setting up a mobile precious metal refinery with a monthly capacity of 50kg to process its concentrate and also alluvial gold purchased from local artisanal mines. In addition to metallic mining, the Company evaluated the opportunities in the non-metallic sector, including stone quarries producing construction aggregates for the local and export markets.

With regard to the Richard and David claims, economic grades of gold and silver were successfully liberated in an in-house mercury amalgamation batch and at a local laboratory by roasting with chlorine gas. The Company conducted "industry standard" metallurgy and mineralogy testing which did not pinpoint precious metal "host" minerals. The reason for this may be that the mineral ore is "refractory" in nature and requires a pretreatment step to liberate the gold and silver. The gold and silver is submicroscopic and invisible under optical and electron microscopes which requires advanced mineralogy testing using higher resolution technology.

At the fiscal year-end, July 31, 2014, the Company reported assets (mineral claims, deposits and website) valued at $189,449.00 and operating expenses of $816,594.00.

Cathay Cigars of Asia Corporation – April of 2015

On April 2, 2015, Santo Mining Corp. entered into a Plan of Exchange Agreement (the "Agreement") with Cathay Cigars of Asia Corporation ("Cathay"), a Florida corporation. Pursuant to the terms of the Agreement, the Company agreed to acquire 100% of the capital stock of Cathay in exchange for the issuance of 300,000 shares of Series A Preferred Stock of the Company, effectively giving Cathay majority voting power in the Company.

Current Business Operations

Following this transaction with Cathay, the Company began operating primarily as a manufacturing, marketing and distribution company. The Company operates as a lifestyle brand integration, marketing, design, development, education and consultant for high value sales channel of luxury lifestyle products in the leisure and entertainment sector. It has a diverse portfolio of licensed brands as well as a wide range of product categories. Its partners include, membership clubs, golf clubs, financial services groups, nightclubs, restaurants, lounges, sports bars, KTV's, Duty Free Stores, e-commerce channels and direct to consumers B2C across Asia.

The Company operates 3 distinct subsidiaries, which are (1) Cathay Cigars of Asia, (2) Cathay Wines & Spirits of Asia and (3) Cathay Entertainment Services of Asia.

Cathay Cigars of Asia

Cathay Cigars of Asia is one of the largest distributors and cigar service providers in Asia. It has 6 revenue generating divisions, including online sales and distributions; social media brand awareness; house brands (JT 1492) and private labels (personalized to commemorate a special event or corporate logo); cigar sommelier services; cigar education courses (certification for aficionado, retailer, master and sommelier) and a cigar mobile app (features virtual humidor, online ordering, GPS locating of cigars, Cigar 101 and top 100 global cigars). It generates revenue through retail cigar stores, whiskey bars, hotels and online sales in Asia.

The Company operates offices in Ft. Lauderdale, Florida, Beijing, China and Ulaanbaatar, Mongolia.

At the fiscal year-end, July 31, 2015, the Company reported no assets (mineral claims, deposits and website) and operating expenses of $166,950.00.

On January 5, 2016, the Company announced execution of a definitive deal to acquire 50% of Tabacalera Café Fuerte SRL in the Dominican Republic. Upon completion of the acquisition, Cathay would enter the tobacco processing industry in the Dominican Republic to export bulk cured high-grade tobacco in China.

At the period ending, January 31, 2016, the Company reported assets valued at $142,995.00 and revenue of $129,784.00.

Further detail about SANP's business overview, services and products may be reviewed at www.cathaycigars.com.

Since deregistering itself with the Commission on October 15, 2015, the Company has been listed on the OTC Pink Current Information Tier of the OTC Markets Group Inc. electronic quotation venue. In thoroughly analyzing all of this public information and documentation, though there have been modifications to the Company's corporate name, business plan, and the Company has changed control, it does not appear to be a "blank check" issuer and a review of its filings indicates continued and consistent business operations.

SANP annually accrued operational expenses and maintained assets consisting of websites, mineral claims and deposits. Although prior filings with the Commission reflect that the Company was a shell company from inception on July 8, 2009, until July 30, 2012, I find that statement false and inaccurate as the Company has always been pursuing an actual business, maintaining assets and accruing operating expenses. While the Company did not begin generating revenue until very recently, that is only one factor in analyzing a Company's shell status and is in no way indicative of a shell company.

Our conclusion that the Company is not a shell company is supported by:

1. The Company's public filings with the Commission and OTC Markets Group Inc.;
2. SANP's corporate website; and
3. The March 14, 2016 Affidavit of Alain French which is attached hereto and incorporated herein by this reference.

Based upon the foregoing statements, it is my opinion that the requirements of Rule 144(i) are satisfied.

CONCLUSION

It is our legal opinion that SANP has satisfied Rule 144(i) and to the best of our information and belief, the Issuer is not now and never has it been a shell company.

In rendering this opinion, we have examined and relied upon oral representations and

documents provided to us by the Issuer, and such other publicly available materials as we have deemed necessary for drawing the conclusions set forth herein and in rendering this opinion.

In my examination and review of documents, we have assumed the genuineness of all signatures, as well as the authenticity, accuracy and completeness of all documents submitted to us as originals, and the conformity with original documents of all documents submitted to us electronically or copies.

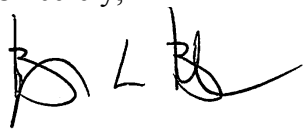
This opinion is based expressly on the facts stated herein, and may not be relied upon in the event that other facts, not presently known to us, come to light. Opinion letters of counsel are not binding upon the Commission or the Courts, and to the extent that persons relying upon this letter may have knowledge of facts or circumstances that are contrary to those upon which this opinion is based, this opinion would not be applicable.

The undersigned is admitted to practice law in the State of Nevada and permitted to practice before the Commission and has not been prohibited from practice thereunder. The opinions expressed above are limited to the Federal Law of the United States of America and no opinion is provided regarding any federal or state law not specifically referenced herein.

This opinion may be relied upon by the officers, directors and shareholders of the Company. This opinion may not be relied upon by any other party for any other purpose and may not be reproduced or distributed (except to governmental or regulatory agencies as required by regulation or law) without the prior written permission of named counsel.

If you have questions about the opinions expressed herein or the factual or legal underpinnings for those opinions, please advise.

Sincerely,



Benjamin L. Bunker, Esq.