

Andrew J. Befumo, Esq.
Attorney at Law
1629 K Street NW, Suite 300
Washington, DC, 20006

September 22, 2021

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

Re: Legal Opinion, Adequate Current Information, Continuing Disclosure Obligations of XcelPlus International, Inc., a Nevada corporation (the "Issuer") for the Annual Reports for Periods Ending 12/31/2020 and 12/31/2019.

Ladies and Gentlemen:

This office has been engaged by XcelPlus International, Inc., a Nevada corporation, (the "Issuer") as its general and securities counsel for matters including, but not limited to, the preparation of this opinion.

This opinion may be posted on the OTC Disclosure and News Service for viewing by the general public. OTC Markets Group, Inc. may rely on this opinion in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933, as amended.

This letter covers the laws of the United States and does not depend on another law firm's opinion or letter. The subject matter of this letter covers the jurisdiction of the State of Nevada (the Issuer's state of incorporation) and the laws of the United States. Attorney Andrew J. Befumo (hereinafter referred to as Counsel) is permitted to practice before the Securities and Exchange Commission without prohibition. Counsel is licensed in the District of Columbia and is a resident of the state of Virginia. Counsel is current in his membership requirements for the District of Columbia. Counsel is currently not, and has not within the past five years, been the subject of an investigation, hearing, or proceeding by the SEC, the US Commodity Futures Trading Commission, (CFTC), the Financial Industry Regulatory Authority, (FINRA) or any other federal, state, or foreign regulatory agency. Counsel is also currently not, and has not within the past five years, been suspended or barred from practicing in any jurisdiction. He has not been charged in a civil or criminal case. A representative of the Issuer is responsible for the preparation of the financial statements in accordance with GAAP, under the supervision of the CEO and is unaudited.

Counsel is a contract employee of the Issuer. Counsel has received no shares of the Issuer's stock in payment for Counsel's services. However, On November 1, 2020, as part of a

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consulting agreement for services, Counsel, through Corporate Integrity Solutions, was granted 1,200,000,000 options to purchase the Company's common stock for \$0.02 per share for a period of 10 years. Four hundred million of the options vested immediately and 400,000,000 options shall vest on each of the first and second anniversaries of contract.

Counsel has been retained by the Issuer for the purpose of reviewing the current information supplied by the Issuer and has also been retained as outside counsel for other matters. Counsel has examined such corporate records and other documents and such questions of law as counsel considers necessary or appropriate for the purposes of rendering this letter.

For purposes of this opinion counsel has reviewed the

1. Articles of Incorporation and Amendments of the Articles of Incorporation of the Issuer,
2. Corporate By-Laws,
3. Information, as defined below
4. And such other corporate records as were necessary and provided by management for purposes of this letter, including press releases and past and current financial statements and have examined such corporate records and other documents and such questions of law as counsel considered necessary or appropriate for purposes of rendering the letter.

We have (i) personally interviewed via phone conference the management and all directors of the Company, more specifically Alejo David Perez, CEO, President, Secretary & Treasurer; Mr. Ford Seeman, Director, all owners of 5% or greater of the outstanding stock including Bill Smith, however, we're not able to contact, meet or interview persons who were associated with prior management, (ii) reviewed the annual financials ended December 31, 2020 and filed with the OTC disclosure News Service on www.OTCmarkets.com and posted on September 22, 2021, reviewed the annual financials ended December 31, 2019 and filed with the OTC disclosure News Service on www.OTCmarkets.com and posted on September 22, 2021, 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 and Directors, neither the Issuer, the 5% holders of securities of the Company, nor the corporate counsel are currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws. There are no other family relationships or related party transactions with the Issuer to disclose in its filings or in the Attorney Letter.

The opinion and conclusions herein are based upon documentation and facts made available by the Issuer and are based on the accuracy of those documents and facts. All such information is believed to be true and such sources of information are believed to be reliable. As to matters of fact, Counsel relied on information obtained from public officials, officers of the Issuer and other sources, and believed such information to be true and such sources of information are believed to be reliable.

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As to matters of fact, Counsel may rely on information obtained from public officials, officers of the Issuer and other sources, and Counsel believe that these sources were reliable. In rendering this letter, we have examined the following:

1. Corporate records and other documents of the company.

Financial documents including: Balance Sheet, Statement of Operations, Statement of Cash Flows, Consolidated Statements of Stockholder's Deficiency (Statement of Changes in Shareholder Equity) and notes to the financial statements for the year ending December 31, 2020, Balance Sheet, Statement of Operations, Statement of Cash Flows, Consolidated Statements of Stockholder's Deficiency (Statement of Changes in Shareholder Equity) and notes to the financial statements for the year ending December 31, 2019. We may rely on information obtained from public officials, officers of the Company and we believe that these sources are reliable.

2. The financial documents were prepared by James Creamer of Corporate Solution Advisors LLC. Mr. Creamer has significant public company and SEC reporting experience in addition to an extensive capital market and banking background and experience, dealing with equity and debt products with both institutional and retail investors. He has been CFO to numerous publicly traded companies, has a Bachelor of Science in Finance, from Arizona State University, and is a Chartered Financial Analyst.

The financial statements are not audited and were prepared using documents provided to Mr. Creamer by the company.

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, 6725 Via Austi Pky, Suite 300, Las Vegas, NV 89119, 800-785-7782, Luke Chakmakdjian, indicating the shares outstanding and confirming that Pacific Stock Transfer, Inc. is registered with the Securities and Exchange Commission.

5. 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). Therefore, 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.

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Adequacy of Public Information

Based upon the foregoing and subject to the qualifications hereinafter set forth, we are of the opinion that the Annual Reports of Xcelplus International, Inc., for Periods Ending 12/31/2020 and 12/31/2019:

- (i) constitutes “adequate current public information” concerning the securities of the Issuer and “is publicly available” within the meaning of Rule 144(c)(2) under the Securities Act of 1933;
- (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 under the Securities Exchange Act of 1934 (the “Exchange Act”);
- (iii) complies as to form with the OTC Markets Group Guidelines for Providing Adequate Current Information, which is available at: <http://www.otcmarkets.com/content/doc/DisclosureGuidelines.pdf>;
- (iv) has been posted on the OTC Disclosure and News Service; and
- (v) Pacific Stock Transfer is registered under the Securities and Exchange Act of 1934.
- (vi) The Company has previously been a shell corporation. Rule 405 of the Securities Act of 1933 and Rule 12b-2 of the Securities Exchange Act of 1934 defines a shell company as a company with 1) no or nominal operations and either 2) no or nominal assets, 3) assets consisting solely of cash and cash equivalents or 4) assets consisting of any amount of cash and cash equivalents and nominal other assets.
- (vii) 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.

To the best of Counsel's knowledge, after inquiry of management and the directors of the Issuer, neither the Issuer nor any 5% holder of common stock of the Issuer is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws

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Control Persons

A. Executive officers, directors, general partners and other control person of the Issuer:

Andrew J. Befumo, General Counsel, Director, Washington, DC. Mr. Befumo currently owns none of the Company's equity securities.

David Perez, President, Director, Houston, TX. Mr. Perez, currently owns none of the Company's equity securities.

Ford Seeman, Director, Stone Ridge, NY. Mr Seeman beneficially owns 12,335,160 shares of the Company's common stock, par value \$0.001 per share, as follows: On September 1, 2021, Mr. Seeman purchased 6,000,000 shares of the Company's common stock pursuant to Regulation D, for \$150,000. On August 26, 2021, Mr. Seeman converted 3 convertible promissory notes, with total principal and interest of \$1,093,386 into a total of 5,910,198 shares of the Company's common stock pursuant to Regulation D. Additionally, Mr. Seeman has purchased 424,962 shares on the market at various prices. All of Mr. Seeman's securities are restricted control securities, and any certificates or other document that evidences Mr. Seeman's securities shall contain a legend stating that the securities have not been registered under the Securities Act and setting forth or referring to restrictions on transferability and sale of the securities.

B. Promoter, finder, consultant or any other advisor of the Issuer that assisted, prepared or provided information with respect to the Issuer's disclosure or who received securities as consideration for services rendered to the Issuer:

None.

C. Any individual beneficially owning 5% of shares or greater.

Bill R. Smith: Consultant, Houston, TX. Mr. Smith beneficially owns 440,000 Common shares, 7,000,000 preferred B shares, and 7,000,000 preferred A shares, collectively totaling approximately 6.1% of the Company's voting securities. Mr. Smith received the Shares greater than ten years ago in exchange for services as President and CEO of the Company. Any certificates or other document that evidences Mr. Smith's securities shall contain a legend stating that the securities have not been registered under the Securities Act and setting forth or referring to restrictions on transferability and sale of the securities.

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Reliance

This opinion may be posted on the OTC Disclosure and News Service news service for viewing by the general public and OTC Markets Group, Inc. may rely on said opinion in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c) (2) of the Securities Act of 1933. This opinion letter is not to be relied on by any other party or for any other purposes. Notwithstanding the foregoing, OTC Markets Group, Inc. is granted full and complete permission and rights to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators.

In rendering the conclusion expressed below, I advise you that I am a member of the Bar of the District of Columbia and express no opinion herein concerning the applicability or effect of any laws of any other jurisdiction, except the securities laws of the United States of America referred to herein and the laws of the State of Nevada, as applicable.

Counsel looks forward to making further disclosures to OTC Markets Group, Inc. as required or as requested by OTC Markets Group, Inc. or the Issuer. If you have any questions, please call me at (202) 669-0619.

Thank You.

DocuSigned by:

Andrew Befumo

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Andrew J. Befumo, Esq.

Issuer's Counsel.

Washington, DC Bar# 977680