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March 31, 2022

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

Re:(LOTE) Lot78, Inc. Opinion of Counsel regarding Adequate Current Information for Annual Letter 2021

Dear Sir or Madam:

This firm has acted as legal counsel for Lot78, Inc. (“*Issuer*” 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 corporate information with regard to the Pink OTC Markets Disclosure Guidelines.

In the course of preparing this opinion, counsel has reviewed the following documents relating to the Company (together with the date they were posted through the OTC Disclosure and News Service, if applicable):

PUBLISH DATE	TITLE	PERIOD END DATE
<u>03/31/2022</u>	<u>Annual Report - Annual Report 2021</u>	<u>12/31/2021</u>
<u>03/31/2022</u>	<u>Annual Report - Q4 Financials 2021</u>	<u>12/31/2021</u>

- Other related corporate information as was necessary and provided by the corporation's management for the purposes of this letter.

Additionally, counsel has personally met and conferred with management and a majority of the directors of the Issuer with regard to the documents reviewed and other matters relevant hereto. Counsel met with the following individuals specifically:

Lisa Gordon – President & Chairman of the Board. (Currently the only Director, Chairman of the Board and only Board Member of the Issuer.)

Marilyn Lewis – Accountant (Not a director or Board Member)

The opinions and conclusions contained in this Opinion Letter 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 the Company with OTC 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the event that the facts and information in any or all of such documents are determined not to be true, this opinion is rescinded to and to be deemed null and void.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.

Management is responsible for the preparation of the unaudited financial statements. The

financial statements were prepared by Marilyn Lewis, an accountant independent of the Company. These financial statements are then reviewed by management prior to filing.

The Company has 1,000,000,000 (One Billion) authorized common shares of which: 172,820,801 common shares are issued and outstanding as of the date hereof. The Company's fiscal year end is December 31.

Transfer Agent

Name: VStock Transfer LLC

Phone: (212) 828-8436

Address: 18 Lafayette Place Woodmere, NY 11598

An inquiry to the transfer agent was the source of confirmation of the Company's shares outstanding.

Further, to inquiry of management and directors of the corporation, to the best of this firm's knowledge, neither the Company nor 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.

The Company has stated that it is not now and has never been a shell company as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Securities Exchange Act of 1934.

No person or entity other than OTC Markets is entitled to rely upon this opinion. OTC Markets, however, is granted full and complete permission and rights to publish this document via the OTC 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 the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933. The information which has been posted via OTC Disclosure and News Service constitutes adequate current public information, is available within the meaning of S.E.C. 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 Guidelines for Providing Adequate Current Information.

The author of this letter has been admitted to practice in the State of California and is resident of the United States and is not currently, nor has been in the past five years, suspended or barred from practicing in any state or jurisdiction, and counsel has not been charged in a civil or criminal case. Counsel is permitted to practice before the Securities and Exchange Commission and is not currently, nor has in the past five years, been the subject of an investigation, hearing, or proceeding by the SEC, the U.S. Commodity Futures Trading Commission (CFTC), the Financial Industry Regulatory Authority (FINRA), or any other federal, state, or foreign regulatory agency.

Counsel does not own any of the Company's securities and has no agreement to receive any of the Company's securities in the future.

Sincerely,

A handwritten signature in black ink that reads "Robert Young". The signature is written in a cursive, slightly slanted style.

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