Vic Devlaeminck
ATTORNEY - CPA

Licensed in
Oregon & Washington

100013 N.E. Hazel Dell Avenue
Suite 317
Vancouver, WA 98685

Telephone: (503) 806-3533

Email:vic@vicdevlaeminck.com

April 30, 2023

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

RE: Valiant Eagle, Inc. ("Issuer")

Dear Sir or Madam:

I represent Valiant Eagle, Inc. (Symbol: PSRU), a Delaware corporation (the "Issuer") as its legal counsel. My client has requested that I render a legal opinion as to whether there is adequate current information available on the OTC Disclosure and News Service for the Issuer and related matters relative to its Annual Report for the year ended December 31, 2022. I am not a employee of the Issuer and I have received no shares of the Issuer's stock in payment for my services. Further, I have no agreement in place to receive future shares of the Issuer's stock in payment for services and I do not own, directly or beneficially, any shares of the Issuer's securities.

This opinion is meant to apply to the laws of the United States. I am a resident of the United States and licensed to practice in the state courts of Oregon and Washington and am also admitted to practice in the U.S. District Court for the District of Oregon and in the U.S. Tax Court. I am also permitted to practice before the Securities and Exchange Commission ("SEC"), and have not been prohibited from practice thereunder. I am not now nor have I ever 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. I am not now nor have I ever been suspended or barred from practicing in any state or jurisdiction nor have I ever been charged in a civil or criminal case.

This opinion does not rely on the work of other counsel.

I have examined the corporate records, documents and such questions of law that I consider necessary or appropriate for purposes of rendering this Opinion Letter. In my review I have met with the Board of Directors and management of the Issuer and have relied upon the representations of management and officers whom I believe to be reliable sources. I have reviewed the Issuer's corporate records including the following:

- Annual Disclosure Report for the period ended December 31, 2021 posted March 23, 2022)
- Quarterly Disclosure Report for the period ended March 31, 2022 - (posted June 7, 2022)

- Quarterly Disclosure Report for the period ended June 30, 2022 - (posted September 5, 2022)
- Quarterly Disclosure Report for the period ended September 30, 2022 (posted December 7, 2022)
- Annual Disclosure Report for the period ended December 31, 2022 (posted April 30, 2023)

I have personally spoken with Xavier Mitchell, CEO/Director, who is the sole member of the Board of Directors of the Company, to discuss the information as posted with OTC Disclosure & News Service and all of the information I requested as a basis for this opinion has been provided to me and I believe the sources of information reviewed are reliable. In addition, I have reviewed the definition of current information set forth in SEC Rule 144(c)(2) under the Act ("Other Public Information") as well as the relevant provisions of Rule 15c2-11 of the Securities Exchange Act of 1934 (the "Exchange Act"), and the OTC Markets Group's Pink Basic Guidelines for Providing Adequate Current Information. In my opinion, the information provided:

(A) constitutes "adequate public information" concerning the Securities and the Issuer and "is available' within the meaning of Rule 144(c)(2) of the Act;

(B) 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 Exchange Act;

(C) complies as to form with the OTC Markets Group's Pink Basic Disclosure Guidelines for Providing Adequate Current Information, which is located at:

www.otcmarkets.com

and

(D) has been posted through the OTC Disclosure and News Service.

The financial statements for the Issuer are the responsibility of Xavier Mitchell, CEO, Los Angeles, California. These financial statements have not been audited or presented as such. They were prepared internally by Mr. Mitchell, with assistance from me. Mr. Mitchell has extensive experience managing companies and other business interests and is well qualified by experience to prepare these financial statements with assistance from qualified accountants when needed. I am a CPA with over 40 years of experience preparing financial statements for all manner of public and private corporations and I am well known to OTC Markets Group, Inc.

The transfer agent for the Issuer is Transfer Online, 512 SE Salmon Street, Portland, Oregon 97214. The transfer agent is registered with the SEC. I have requested and obtained a copy of the shareholders' list provided to me by management and have confirmed that the number of shares issued is consistent with the corporate records of the Issuer. I have reviewed the disclosure documents currently published on otcmarkets.com for this Issuer, and have personally reviewed the information, as amended, published by the Issuer on OTC Markets News

Service, and have discussed the information with management.

The Issuer represents that it is not now nor has it ever been a "shell" corporation as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934. My research of public filings supports this statement.

I have confirmed with management that management is not aware of any investigation of the Issuer or of any beneficial owner, officer, director or legal counsel of the Issuer by any federal or state regulatory authority, including the SEC for any violation of federal or state securities laws. After a review of documents as set forth above, and consultation with management, it is my opinion that the information presently being provided by the Issuer to OTC Markets Disclosure and News Service in the Financial Reports and Disclosure Information constitutes adequate current public information concerning the Issuer within the meaning of Rule 144(c)(2) of the Act.

OTC Markets Group, Inc., is entitled and authorized to rely upon this letter in determining whether the Issuer has made adequate information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933. No person other than OTC Markets, Inc., is entitled to rely on this letter, but full permission is granted to OTC Markets, Inc., to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators.

Sincerely,

Vic Devlaeminck

Vic Devlaeminck
Attorney for Valiant Eagle, Inc.
VD/wp