

**Jonathan L. Endman**

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May 16, 2024

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

**Re: KRTL Holding Group, Inc. (the “Issuer”)  
Disclosure Statement Pursuant to the Pink Basic Disclosure  
Guidelines For The Periods Ending December 31, 2023 and  
2022 (the “Report”)**

**REVISED OPINION**

Dear OTC Markets Group:

I have been engaged by the Issuer to provide an opinion with respect to the Annual Report for the fiscal year ended 2023 (filed in accordance with OTC Pink Basic Disclosure Guidelines) publicly disclosed by the Issuer and published with the OTC Disclosure and News Service on March 25, 2024 and as amended and filed with OTC Disclosure and News Service on March 28, 2024. The opinion is solely for the information of the addressee hereof, and OTC Markets Group is entitled to rely on such letter in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933. The undersigned grants OTC Markets Group full and complete permission and rights to publish the letter in the OTC Disclosure and News Service for viewing by the public and regulators.

I am a U.S. resident. I was retained by the Issuer for purpose of rendering this opinion and related matters. I serve as counsel to the Issuer on an ongoing basis for general legal matters including advice on securities. At present I am the owner of 3 million shares of common stock of the Issuer and the Issuer has authorized the issuance of 3 million additional shares to me as well.

I am licensed to practice law in the State of California and was admitted to the Bar of the State of California in 2001. I have never been suspended or barred from practicing in any state or jurisdiction, nor have I ever been charged in a civil or criminal case related to the practice of law. I am permitted to practice before the Securities and Exchange Commission (“SEC”), have never been barred from practice before the SEC, and have not been the subject of an investigation, hearing or proceeding by any regulatory body. The laws of the State of Utah and of the United States shall be the jurisdictions covered by this letter.

In connection with the opinion set forth below, I have examined such corporate records and documents as I deemed necessary or appropriate as a basis for the opinion hereinafter set forth. In such examination, the genuineness of all signatures set forth on each document has been assumed, as well as the authenticity of all original documents and the conformity to the original documents of all copies of such documents as may have been supplied during the course of examination. To the extent that I relied upon information obtained from public officials, officers of the Issuer or other sources, I believe all such sources to be reliable.

For the purpose of rendering this opinion, I have specifically reviewed the following documents:

**Annual Report for the Period ending December 31, 2023 as reported on March 25, 2024**

**Unaudited Financial Statements for the years ended December 31, 2023 and 2022 as reported on March 25, 2024**

**Annual Report (amended) for the Period ending December 31, 2023 as reported on March 28, 2024**

**Unaudited Financial Statements (amended) for the years ended December 31, 2023 and 2022 as reported on March 28, 2024**

**Shareholder Report from Colonial Stock Transfer Company, Inc. effective for the date of December 31, 2023**

I have reviewed the Report published by the Issuer on the OTC Disclosure and News Service, and personally met with Paul Riss, a CPA who prepared the Report. I also met with Cesar Herrera, the Issuer’s Chief Executive Officer and Director; and Mario Hernandez the Issuer’s Treasurer, Secretary and Director. Mr. Herrera and Mr. Hernandez represent a majority of the Issuer’s directors.

In my opinion, the Report for the fiscal year ended 2023, published on the OTC Disclosure and News Service on March 25, 2024 and as amended on March 28, 2024 (i) constitutes “adequate and current public information” concerning the Issuer and its common stock (the “Securities”) and “is available” within the meaning of Rule 144(c)(2) under the Securities Act; (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’s OTC Pink Basic Disclosure Guidelines, which are located at [www.otcmarkets.com](http://www.otcmarkets.com); and (iv) has been posted in the OTC Disclosure and News Service.

The Issuer’s unaudited financial statements for the year 2023 included in the Report were prepared by Paul Riss.

The Issuer’s transfer agent is Colonial Stock Transfer Company, Inc.; 66 Exchange Place, Suite 100, Salt Lake City, Utah, 84111. Colonial Stock Transfer Company, Inc. is registered with the SEC. I have reviewed the List of Shareholders as of December 31, 2023. In reviewing these documents, I was able to verify that the outstanding share amount disclosed in the Report is correct.

Based on my review of the current and historical financial statements of the Issuer, publicly available reports of the Issuer, and relevant information made available to me by the Issuer, it is my opinion that the Issuer was a “shell company” at one time, but is no longer a “shell company”, as defined in Rule 405 under the Securities Act of 1933 and Rule 12b-2 under the Exchange Act.

To the best of my knowledge after reasonable inquiry of the Issuer’s management, there is no officer, director, 5% holder, or counsel to the Issuer currently under investigation by any federal or state regulatory agency for any violation of federal or state securities laws.

This opinion is solely for the information of the addressee hereof and is not to be quoted in whole or in part or otherwise referred to, nor is it to be filed with any governmental agency or other person without prior written consent. Other than the addressee hereof, no person or entity is entitled to rely on this opinion.

Sincerely

/s/

OTC Market Groups, Inc.  
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