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OTC MARKETS GROUP
300 Vesey Street
12th Floor
New York, NY 10282

RE: *Legal Opinion* concerning Shell Company Status of
CTR Investments & Consulting, Inc. (Symbol – CIVX)

Ladies/Gentlemen:

You are entitled to rely on this letter in determining whether (the "Issuer") CTR Investments & Consulting, Inc. is currently a "shell company" within the meaning of Rule 405 under the Securities Act of 1933 ("Rule 405"), which defines a shell company as follows:

"Shell company. The term *shell company* means a registrant, other than an asset-backed issuer as defined in Item 1101(b) of Regulation AB (§ 229.1101(b) of this chapter), that has:

- (1) No or nominal operations; and
- (2) Either:
 - (i) No or nominal assets;
 - (ii) Assets consisting solely of cash and cash equivalents; or
 - (iii) Assets consisting of any amount of cash and cash equivalents and nominal other assets."

I am a resident of the United States and have been retained by the Issuer for the purpose of rendering this letter and related matters. This firm's relationship with the Issuer includes, over and above writing this letter, serving as special securities counsel for the Issuer, which duties include preparing or reviewing disclosure information and press releases, interfacing with the chief financial officer and giving general legal advice to management. I do not beneficially own any shares of the Issuer's securities. I have not received, nor do I have an agreement to receive in the future, shares of the Issuer's securities in payment for my services.

I have examined such corporate records and other documents and such questions of law as I have considered necessary or appropriate for purposes of writing this letter. In all such examinations, I have assumed the genuineness of all signatures, the authenticity of all documents submitted to me as originals, the conformity to original documents of all documents submitted to me as copies and the authenticity of all originals of such documents submitted as copies. Further, in all such examinations, I may have relied on information obtained from public officials, officers of the Issuer, and other sources, and represent that all such sources are believed to be reliable.

This letter relates to the laws of the United States, specifically Federal securities law. I have been a member in good standing of the bar of the State of California since 1970, and am permitted to practice before the Securities and Exchange Commission (the "SEC") and I have not been prohibited from practice thereunder. This letter does not rely on the work of any other counsel.

I am not currently, nor have I been in the past five years, suspended or barred from practicing law in any state or jurisdiction, nor charged in a civil or criminal case. Furthermore, I have not 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.

The Issuer is not a reporting company and, therefore, has not filed annual or other reports with the SEC. I have reviewed publicly available information relating to the Issuer including: (i) the Issuer's profile posted on the OTC Markets Group's website; (ii) its Annual Information Disclosure Statements and its unaudited financial statements for the period ending October 31, 2024, its quarterly reports for the periods ending January 31, 2024, April 30, 2024, July 31, 2024 and January 31, 2025 filed with the OTC Markets Group; and (iii) its Current Reports filed with the OTC Markets Group dated September 6, 2024 and April 21, 2025. (iv) The Issuer's OTC Disclosure & News Service press release dated April 2, 2025. As stated, the Company's financial statements provided in the Information have not been audited.

The Issuer acquired one hundred per cent of the outstanding common stock of Shibue Couture, Inc. ("Shibue") by way of a Share Exchange Agreement dated March 31, 2025. I have been securities counsel for Shibue when it was privately owned, when it was acquired by Southern ITS International, Inc. (Symbol - SITS) on April 1, 2021, when that acquisition was subsequently rescinded on July 8, 2024, and when the Issuer acquired it.

Rule 405 has a two part test to determine whether an Issuer is a shell company or not, an operations test and an assets test. If an Issuer passes either test it is not a shell company. In its Annual Information Disclosure Statement for the period ending December 31, 2023 posted on the OTC Markets Group's website SITS made the following references to Shibue Couture, Inc. Assets and Revenues:

"Assets:

Shibue Couture, Inc. utilizes an office/warehouse space located at 11180 Aurora Ave., Building 13-2, Urbandale, IA 50322. The space is approximately 3,000 square feet, with a monthly rental of \$3,000, and the lease expires in August 2024. (Section 5: Issuer's Facilities)

Revenues:

Shibue Couture, Inc. contributed to the Company's overall sales revenue of \$395,345 for the year ended December 31, 2023, compared to \$91,166 for the year ended December 31, 2022. The cost of sales was \$216,119 in 2023 and \$32,249 in 2022, resulting in a gross profit of \$179,226 in 2023 and \$58,917 in 2022. (Note 2: Revenue Recognition)"

I have personally met with James E. Shipley, the sole director and statutory officer of the Issuer. Mr. Shipley confirmed the content of the aforesaid press release and described the nature and extent of the Issuer's current ongoing operations.

CONCLUSION

In my opinion the Issuer is not currently a shell company as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934. Its Change in Shell Status arises from the continuous operations in its acquired subsidiary Shibue Couture, Inc. thus passing the operations test of Rule 405. OTC Markets Group may remove the Shell Company classification icon from the Company's listing.

No person other than the OTC Markets Group is entitled to rely on this letter. However, I hereby grant the OTC Markets Group full and complete permission and rights to publish the letter through the OTC Disclosure and News Service for viewing by the public and regulators.

Very truly yours,

LAW OFFICES OF ROBERT J. HUSTON III

A handwritten signature in black ink, appearing to read "Robert J. Huston III", with a stylized flourish at the end.

Robert J. Huston III

RJH:tp