

Donald R. Keer, P.E., Esq



August 15, 2025

RE: Legal Status of Glow Holdings, Inc. With Respect To Shell Status

To Whom It May Concern:

I have been retained by Glow Holdings, Inc. (GLOH) to offer an opinion as to its status as a “shell” corporation. As defined by 17 CFR SS230.405 of the United States Code a shell company is defined as:

[A] registrant, other than an asset-backed issuer as defined in Item 1101 of Regulation AB (229.1101(b)), 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.

In connection with the opinion hereinafter expressed, I have relied upon the representation of GLOH, public news releases, filings with the State of Nevada and the Securities and Exchange Commission’s guidance. Based on this information I have determined the following:

1. GLOH is a corporation in good standing in the State of Nevada.
2. GLOH is actively developing an AI-powered healthcare software that enables early intervention and improved clinical decision making.
3. GLOH has retained consultants and programmers to develop the software system.
4. As part of the June 30, 2025 quarterly disclosure GLOH self reported as a nonshell company, it had an operating plan that it was executing.
5. On June 30, 2025 GLOH filed a Notice of Change in Control with OTCMarkets.
6. As a result of the Change in Control GLOH has established operations and assets consisting of intellectual property.

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7. At the current time GLOH is in good standing with OTCMarkets, its reporting is current, it is listed on OTCID and the company's profile is verified.

Based on this information I am of the opinion that GLOH is not now a shell company as defined by the Securities and Exchange Act of 1934.

No opinion is expressed with respect to any federal, provincial or state law, regulation or rule not otherwise expressly referenced herein.

This opinion is solely for your benefit in connection with your due diligence investigation for purposes expressed herein. This opinion may be relied on only in connection with such due diligence and may not be relied upon by any other person without my prior written consent. Furthermore, this opinion does not extend to any other shares in the Issuer held by any other investor.

Yours Truly,

A handwritten signature in black ink, appearing to read "Donald R. Keer", with a stylized flourish at the end.

Donald R. Keer
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