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**BYRON E. THOMAS, ESQ.  
NEVADA BAR NO. 8906**

October 25 2021

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

To Whom It May Concern:

You, OTC Markets Group, Inc., are entitled to rely on this letter in determining whether HPIL Holding (“HPIL” or “Company”) has made adequate current information publicly available within the meaning of Rule 144c (2) under the Securities Act of 1933 (“The ACT”).

I am a resident of the United States, and my firm has been retained as HPIL’s counsel to assist with corporate compliance. Our services include but are not limited to: giving general legal advice related to OTC Guidelines, assist with reviewing and the preparation of disclosure information, compliance and reviewing current information supplied by the issuer, assisting with corporate structure, if needed, meeting with officers and other agents of the company. I do not own any shares of common or preferred stock of the issuer. I do not have an agreement to receive shares in the future as payment for services.

In furtherance of my duties as counsel for the issuer, I have examined such corporate records, and other documents, and such questions of law, as I have considered necessary or appropriate for the purpose of rendering this letter. I have reviewed and relied on information from the Secretary of the State of Nevada and information obtained from the Company’s officers, directors, and agents. Counsel has relied upon information obtained from public officials, officers of the issuer, and other sources as to matters of fact. Counsel believes all such sources were reliable.

I have also reviewed the following documents and related information posted at [www.OTCMarkets.com](http://www.OTCMarkets.com) and publicly available through the OTC disclosures and News Service in connection with the preparation of this letter, which I believe to be reliable:

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<u>Date</u>	<u>Document</u>	<u>Period Ending</u>	
<u>10/25/2021</u>	<u>Supplemental Information - Correcting Shell Status</u>	<u>06/30/2021</u>	
<u>10/20/2021</u>	<u>Annual Report - Annual Report</u>	<u>12/31/2019</u>	<u>A</u>
<u>10/19/2021</u>	<u>Quarterly Report - Quarterly Report</u>	<u>06/30/2021</u>	<u>A</u>
<u>10/19/2021</u>	<u>Quarterly Report - Quarterly Report</u>	<u>06/30/2020</u>	<u>A</u>
<u>10/19/2021</u>	<u>Annual Report - Annual Report</u>	<u>12/31/2020</u>	<u>A</u>
<u>10/19/2021</u>	<u>Quarterly Report - Quarterly Report</u>	<u>06/30/2021</u>	<u>A</u>
<u>10/19/2021</u>	<u>Quarterly Report - Quarterly Report</u>	<u>03/31/2021</u>	<u>A</u>
<u>09/20/2021</u>	<u>Annual Report - Annual Report</u>	<u>12/31/2019</u>	<u>A</u>
<u>09/20/2021</u>	<u>Annual Report - Annual Report</u>	<u>12/31/2019</u>	<u>A</u>
<u>09/20/2021</u>	<u>Annual Report - Annual Report</u>	<u>12/31/2020</u>	<u>A</u>
<u>09/20/2021</u>	<u>Annual Report - Annual Report</u>	<u>12/31/2020</u>	<u>A</u>
<u>09/20/2021</u>	<u>Quarterly Report - Quarterly Report</u>	<u>03/31/2021</u>	<u>A</u>
<u>09/21/2021</u>	<u>Quarterly Report - Quarterly Report</u>	<u>03/31/2021</u>	<u>A</u>
<u>09/20/2021</u>	<u>Quarterly Report - Quarterly Report</u>	<u>06/30/2021</u>	<u>A</u>
<u>09/20/2021</u>	<u>Quarterly Report - Quarterly Report</u>	<u>06/30/2021</u>	<u>A</u>
<u>09/21/2021</u>	<u>Quarterly Report - Quarterly Report</u>	<u>06/30/2021</u>	<u>A</u>

The undersigned is a member in good standing of the Nevada Bar, and I am permitted to practice before the Securities and Exchange Commission (“the SEC”), and I have never been prohibited from practice thereunder. Counsel prepared this letter pursuant to the requirements of OTC Markets Disclosure and News Service and the laws of the State of Nevada, and the United States of America. Counsel has not been suspended or barred from the practice of law in any state or jurisdiction, and I have not been charged in a civil or criminal case within the past five years.

Counsel has 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 Company is not a reporting issuer under the Security Exchange Act of 1934 and, therefore, does not file periodic reports with the SEC, at this time. The Company expects to regain its reporting status with the SEC in the future.

The information provided to OTC Markets Group, Inc., via posting through the OTC Disclosure and News Service, in my opinion constitutes adequate current public information concerning the Securities and the Company, and it is available within the meaning of Rule 144(c)(2) under the Securities Act. It includes all of the information that a broker-dealer would be

required to obtain from the Company to publish a quotation for the securities under Rule 15c2-11 under the Securities and Exchange Act of 1934 (“Exchange Act”), and complies as to form with the OTC Markets Group’s Pink Basic Disclosure Guidelines, which are located on the internet at [www.OTCMarkets.com](http://www.OTCMarkets.com), and has been posted through the OTC Disclosure & News Service.

The person responsible for the preparation of the Company’s financial statements is Amir Rehman. Mr. Rehman is a CPA and a partner with SCRO Professional Corporation. Mr. Rehman has over a decade of experience auditing the book and financial records of publicly held corporations. The financial statements are not audited.

The Company’s transfer agent is Olde Monmouth Stock Transfer which is registered with the SEC. The contact information for the transfer agent is as follows:

Olde Monmouth Stock Transfer, 200 Memorial Pkwy, Atlantic Highlands, NJ 077160101 PH: (732) 872-2727.

The total outstanding shares of Common Stock, as of the date of the information, are 12,468,232,718. The method used to confirm the number of outstanding shares set forth in the information was to contact the transfer agent and receive confirmation as to the number of outstanding shares.

Counsel resides in Las Vegas Nevada, the director and officer of the Company, Stephen Brown, -resides in British Columbia, Canada. Because of the Covid 19 pandemic and the resurgence of the Delta variant, the parties were not able to meet in person. However, the parties were able to meet via virtual means and discussed the documents reviewed by counsel with the Company, (ii) reviewed the Information, as amended, published by the Issuer through the OTC Disclosure & News Service and (iii) discussed the Information with management and a majority of the directors of the Issuer.

I conclude that although it is currently not a shell, it was a shell in 2020 and 2019.

To the best of my knowledge, after inquiry of management and the directors of the Company, neither counsel nor any officer, director or 5% of greater holder of the outstanding securities of the Company is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities law.

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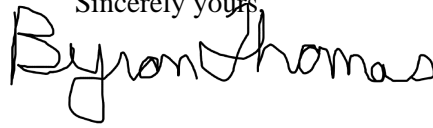
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The business address for the company is:

1720-650 West Georgia Street, Vancouver, BC V6B 4N8 Canada

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

Sincerely yours,

A handwritten signature in black ink that reads "Byron Thomas". The signature is written in a cursive style. Below the signature is a solid horizontal line.

Byron E. Thomas, Esq.