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September 16, 2021

OTC Markets Group Inc.  
304 Hudson Street, 2nd Floor  
New York, New York 10013

Re: NEWRON SPORT (NSPT)  
Annual Report -DEC 31, 2020  
OTC Markets Atty Ltr

Dear Sir/Madam:

1. I have been engaged by NEWRON SPORT a Nevada corporation ("Company"), for the purpose of rendering this letter to OTC Markets Group Inc. ("OTC Markets") with respect to the information publicly disclosed by the Company and published in the OTC Disclosure and News Service. OTC Markets is entitled to rely on this letter in determining whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended ("Securities Act").
2. I hereby represent that I am a U.S. resident. I am licensed to practice law in the States of Louisiana (Active) and Texas (Inactive) and I am permitted to practice before the U.S. Securities and Exchange Commission ("SEC"); I have not been prohibited from practice before them. As such, I am permitted to opine on the federal laws of the United States. I have been retained by the Company for the purpose of rendering this letter and related matters solely for the purpose of reviewing the current information supplied by the Company. I do not beneficially own any shares of the Company's securities. I have not received nor do I have any agreement to receive in the future, shares of the Company's stock, in payment for services.
3. In connection with rendering this opinion, I have investigated such corporate records and other documents, and such questions of law as counsel considered necessary or appropriate for purposes of rendering this letter. In examining the documents, I have assumed the genuineness of signatures (both manual and conformed), the authenticity of documents submitted as originals, the conformity with originals of all documents furnished as copies, the correctness of facts set forth in such documents, due authority and capacity of all parties executing documents on behalf of parties other than the Company and that all documents constitute valid and legally binding obligations of the parties enforceable according to their terms. I have relied on information obtained from public officials, officers of the Company and other sources. I have no reason to believe that records, certificates or documents of the Company (that I have reviewed) are not accurate, authentic or reliable.
4. Regarding this letter, I have reviewed the following documents containing the Information that is publicly available through the OTC Disclosure & News Service published at <http://www.otcmarkets.com/stock/NSPT/disclosure> in connection with the preparation of this letter:

| <u>Published</u> | <u>Report Title</u>                                | <u>Period End Date</u> |
|------------------|--|------------------------|
| Sept 15-2021     | Supplemental Information-Court Appointed Custodian | Jun 30-2021            |
| Sept 16-2021     | Quarterly Report                                   | Jun 30-2021            |
| Sept 16-2021     | Quarterly Report                                   | Mar-31-2021            |
| Sept 16-2021     | Annual Report W/ Financials                        | Dec 31-2019            |
| Sept 16-2021     | Annual Report W/ Financials                        | Dec 31-2020            |

5. Based on the examination and inquiry set forth above, I am of the opinion that the Information: (a) constitutes "adequate current public information" concerning the common stock of the Company quoted on the OTC Markets ("Securities") and the Company itself, and "is available" within the meaning of Rule 144(c)(2) under the Securities Act; (b) 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 Exchange Act of 1934, as amended ("Exchange Act"); (c) complies as to form with the OTC Markets Group's OTC Pink Disclosure Guidelines (Pink Current Information Tier), which are located on the Internet at [www.otcmarkets.com/stock/NSPT/disclosure](http://www.otcmarkets.com/stock/NSPT/disclosure); and (d) has been published through the OTC Disclosure and News Service.
6. Issuer's financial statements are not audited. The person responsible for the preparation of the financial statements contained in the report for the annual periods identified herein is Kareem Mansour, CEO, President and court appointed custodian who by reason of his experience serving as a court appointed custodian for the company in managing and operating businesses and by reason of his experience is qualified to prepare the Company's financials.
7. The Company's transfer agent is **Mountain Share Transfer, LLC**, 2030 Powers Ferry Road SE, Suite #212, Atlanta GA 30339 Telephone: 404-474-3110 ("Transfer Agent"). The Transfer Agent is registered with the SEC. To confirm the number of outstanding shares set forth in the Information, the undersigned relied on information provided by the Company, transfer agent, including subscription and other agreements, corporate resolutions and court filings.
8. I have reviewed the Information as amended published by the Company through OTC Disclosure and News Service, and have discussed the Information with management consisting of Kareem Mansour its sole director and officer who serves as director, CEO, President, Treasurer and Principal Financial Officer by teleconference. Because of travel and other restrictions imposed by the Covid-19 Pandemic, in addition to severe and catastrophic weather conditions, we have not been able to meet in person.
9. As of this report officers, directors and Shareholders with 5% or more shareholdings are:
 

|                 |   |
|-----------------|---|
| Kareem Mansour: | owns SSM Monopoly Corporation that owns one Special 2021 Series A Preferred share which represents 100% of issued and outstanding shares. The Special 2021 Series A Preferred Stock has 60% voting rights and each share can be converted into 1 billion shares. of Preferred A Series entitled to vote 62% of shares entitled to vote and owns 1,000 000 000 shares of common; |
| Robert Ritondo: | owner of more than 5% being 1,250,000,000 shares (2.7%) Unable to locate)   |

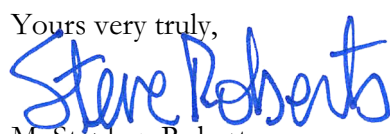
Robert Ritondo (NNM

Management, Inc.): owner of more than 5%, owns 268,000,000 common shares stock, representing 12.5% of the issued and outstanding shares. (Unable to locate) No relation to current management.

Moin Mirza: owner of more than 5% owns 632,665,663 shares of the Company's common stock, representing 6.3% of the issued and outstanding shares. (Unable to locate) No relation to current management.

10. Counsel is not currently, nor has been in the past five years, suspended or barred from practicing in any state or jurisdiction, and counsel has not been charged in a civil or criminal case. Further, Counsel is not currently, nor has been in the past five years, 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.
11. To my best knowledge, after inquiry of management and the sole director of the Company, neither the Company, its sole officer and director, any holder of 5% or more of the securities of the Company, nor this counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.
12. Issuer is not a reporting public company and is not subject to the reporting requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934 and does not voluntarily file reports with the SEC. I further understand based upon disclosures published by the Issuer through the OTC Disclosure and News Service at <http://www.otcmarkets.com> ("OTC Disclosures") posted in compliance with the disclosure requirements of the Guidelines for Providing Adequate Current Information established by Pink OTC Markets that the Issuer has reported itself as a "shell company" in its OTC Disclosures as defined in Rule 405 and is required to comply with Rule 144(i)(2) in order to cure its status as a shell company.
13. This letter is being delivered to OTC Markets for its sole use and benefit and is not to be used, circulated, quoted or otherwise referred to or relied upon for any other purpose without express written consent, except that OTC Markets has full and complete permission and rights to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators. This letter may not be filed with any governmental agency, other entity or person, without my advance, written consent.
14. It is understood that I express no opinion as to the applicability to or compliance with any state securities laws and regulations. In addition, this letter is given as of the date set forth above and is restricted to the stated facts and circumstances presented to me and described herein, and that any other or different facts and circumstance might require a different letter by me. I assume no, and hereby disclaim any, obligation to update or supplement this letter to reflect any facts or circumstances that may hereafter come to my attention or any changes in laws that may hereafter occur.

Yours very truly,



M. Stephen Roberts