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January 25, 2023

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

Re: Attorney Letter for Xsovt Brands Inc, a Nevada Corporation, (the “Company” or the “Issuer”) (OTC: XSVT)

Ladies and Gentlemen:

I am writing to you with regard to Xsovt Brands Inc., a Nevada corporation (the “Issuer” or the “Company”), for the purpose of preparing this Opinion of Counsel, applying the applicable laws of the United States, regarding its corporate operations and level of disclosure of corporate information with regard to the OTC Markets Disclosure Guidelines. The Company is not under investigation by any federal or state regulatory authority to the best of counsel’s knowledge.

ATTORNEY BACKGROUND & DISCLOSURE

I am a resident of the United States and have been retained by the Issuer for the purpose of rendering this letter. 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 Oklahoma continuously since 1983 and in good standing of the bar of the State of New York since 1977, and I have not been prohibited from practice before the Securities and Exchange Commission (the “SEC”) and have no disciplinary history. I am not currently, or 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. I am not currently, and have not been in the past five

years, suspended or barred from practicing in any state or jurisdiction, and I have not been charged in a civil or criminal case. There is no agreement between my firm and the Issuer in respect to receive shares in the company now or in the future for payment of any services.

ISSUER BACKGROUND

The Issuer is currently a shell company as defined by the Securities Act Rule 405 and Exchange Act Rule 12b-2. It is not a publicly reporting company under the Securities Exchange Act of 1933, and therefore does not file quarterly, or annual or other reports with the SEC.

A shell company is defined as a registrant, other than an asset-backed issuer as defined in Item 1101 (b) 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 the release adopting the current definition of a “shell company”, the SEC specifically declined to clarify or define the term “nominal” as used in the definition. See, SEC Rel. 33-8587 at 10-11. The SEC did indicate generally, however, its view that “shell companies do not operate businesses.” Id. At 4. Turning to the text of the definition of “shell company,” we note that a company must be an SEC “registrant” and that it must meet both of two requirements, stated in the conjunctive, in order to be a “shell company”. The first of these is that the company must have “no or nominal operations.”

I have reviewed the following documents in connection with my preparation of this opinion, all of which have been made publicly available by posting through the OTC Disclosure & News Service (the “Information”):

| Document Title | Date Posted |
|--|-------------|
| Annual Report for the period ended December 31, 2022 | 1/25/2023 |

The opinion and conclusion contained in this Opinion Letter are based upon documentation and facts made available to this firm, and are solely based on the accuracy of those documents and facts. Further, I have reviewed all prior disclosures posted by the Company with OTC Disclosure and News Service, as amended. All such information is believed to be accurate and reliable. In the event that any of the facts and information in any or all of such documents are determined not to be true, this opinion is rescinded and shall be deemed to be null and void. I have discussed the above documentation, and the underlying assumptions this firm is relying upon, with the management of the corporation.

The unaudited financial statements of Xsovt Brands Inc., contained in the Information for its 2022 Annual Report were prepared by Richard Chiang.

The Issuer's transfer agent is VStock Transfer Inc. which is registered with the SEC. The method used to confirm the number of outstanding shares of common stock set forth in the Information statements was to examine a shareholder list issued by the transfer agent, as of December 31, 2022, and received confirmation as to the number of shares outstanding as 20,301,025. As of January 25, 2023, the total number of outstanding shares of common stock of the Issuer was 20,301,025.

I have personally spoken with Richard Chiang in person and also by telephonic means and met the officer & director of the Issuer, I have reviewed the Information published by the Issuer through the OTC Disclosure and News Service; and I have discussed the Information with management and with directors of the Issuer.

Further, upon inquiry of management and directors of the corporation, to the best of this firm's knowledge, neither the Issuer nor any person or entity holding at least five percent (5%) of the corporation's stock is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities law. Additionally, I have not received, nor have any agreement to receive in the future and shares of the issuer's stock in payment for services.

The information contained within this Attorney Letter (i) constitutes "adequate current public information" concerning the Securities and the Issuer 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 Pink Basic Disclosure Guidelines, which are located on the Internet at www.otcmarkets.com, and (iv) has been posted through the OTC Disclosure & News Service.

No person or entity other than OTC Markets Group Inc. is entitled to rely upon this letter. However, I hereby grant the OTC Market 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.

Best Regards,



Darian B. Andersen