

Thomas J. Beener

2244 Faraday Avenue
Carlsbad, California 92008

Office: 760-603-1238 Cell: 760-715-0762

Tom.beener.law@gmail.com
www.lawofficethomasjbeener.com

April 8, 2024

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

RE: VG Life Sciences, Inc (trading Symbol VGLS) Amended Opinion

The Law Office Thomas J. Beener A Professional Law Corp ("Counsel"), with its principal offices at 2244 Faraday Avenue Carlsbad, CA 92008, has been retained by VG Life Sciences, Inc (hereinafter the "Company") for the purposes of posting this letter on the OTC Disclosure and News Service. Pink OTC is entitled to rely upon this letter in determining whether the Company has made adequate current information publicly available within the meaning of Rule 144(c) (2) of the Securities Act of 1933.

Counsel does not serve as regular counsel to the Company. The undersigned attorney is a resident of the United States of America and has been retained by the Company to render this letter. The undersigned attorney is licensed to practice law in the highest court in the state of California and this letter covers the jurisdiction of the state of California as permitted to practice before the Securities and Exchange Commission and has not been prohibited from practice thereunder and the laws of the United States.

OTC Markets Group, Inc. ("OTCMG") is entitled to rely upon the contents of this letter solely for the purpose of 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 (the "Act"). OTCMG has full and complete permission and rights to publish this letter with OTC Disclosure and News Service for viewing by the general public and regulators, and OTCMG may rely upon this opinion in determining whether the Company has made adequate current information publicly available within the meaning of Rule 144 (c) (2) of the Act without the prior written consent of Counsel. However, this opinion may not be quoted to, furnished to or relied upon, by any other person, including, without limitation, public investors making their investment decisions, without the prior written consent of Counsel.

In rendering this letter, we have examined the corporate records and other documents and such questions of law that I have considered necessary or appropriate for the purpose of this letter. This

includes but is not limited to: Company's corporate minutes and actions of the Company's Board of Directors and its Shareholders, its Certificate of Incorporation (and any amendments thereto).

This opinion is to address the financial filing accordingly, we have reviewed the following reports: Annual Report for period ending 12/31/23 posted 3/8/24: Quarterly Periods ended 3/31/23 posted 5/11/23, quarterly report 6/30/23 posted 8/14/23 and quarterly report 9/30/23 posted 11/10/23 and were reviewed as part of this opinion. It is my opinion that said documents are accurate, up to date and contains the most current information available on the Issuer.

In rendering this letter, Counsel has met with, via telephone, and directly communicated with management, Paul Strickland director. Counsel believes it can rely on representations of the Company. Counsel has not and does not have an agreement with Company to receive shares of the Company stock as payment for services. Therefore, the Company is not currently a shell company as defined in Rule 405 of the Securities Act of 1933 as well as SEC Release No. 33-8587 and footnote 172 of SEC Release No. 33-8869 and 12-b-2 of the Exchange Act.

Counsel is not currently nor has been in the past five years, suspended or barred from practicing in any state jurisdiction and has not been charged in any civil or criminal case. Counsel has not been paid in stock of the Company. Further, Counsel is not currently and has not in past five years been subject of an investigation, hearing, or proceeding by the SEC, the US Commodity Futures Trading Commission (CFTC), the Financial Industry Regulatory Authority (FINRA), or any other federal, state or foreign regulatory authority.

In our opinion, the Annual Report constitutes adequate current information that is publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933 as a result of such Annual Report being posted on the OTC Disclosure and News Service posted on October 5, 2016 and all interim reports identified above, and that the said reports includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for all of the Securities of the Company under Rule 15c2-11 under the Securities and Exchange Act of 1934, and that the Annual Report complies as to form with the OTC Pink Basic Disclosure Guidelines.

The party responsible for the preparation of the financial statements is Paul Strickland , has significant experience in the field of accounting. Mr .Strickland has extensive experience in public companies trading on OTC Markets. Mr. Strickland can be contacted at address and phone number of the Company as posted on OTC Markets Web Page. The financial statements have not been audited.

The Company's transfer agent is Liberty Stock Transfer, Inc 788 Shrewsbury Ave, Suite 2163, Tinton Falls, NJ 07724, which is a registered transfer agent with the Securities and Exchange Commission, Counsel confirmed the outstanding shares with transfer agent with those set forth in its reports.

Counsel has (i) has met, via telephone, and had direct communications with management of 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 of the director of the Company.

To the best knowledge of this firm, after inquiry of management and the Director of the Company, neither the Company nor any 5% holder, or the undersigned attorney, is currently under investigation by any Federal or state regulatory authority for any violation of Federal or state securities laws.

Sincerely,

Law Offices Thomas J Beener a Professional Law Corp.

/s/ Thomas J. Beener

THOMAS J. BEENER, ESQ