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

Re: Attorney Letter (as defined below) for XTRA Bitcoin, Inc., a Wyoming corporation (the “Company” [“CBTC”])

Ladies and Gentlemen:

I have been engaged by the Company to review certain annual, quarterly and interim reports that the Company has filed with the OTC Markets Group, LLC (the “OTC Markets Group”) and that are published in the OTC Markets Group “OTC Disclosure & News Service” as of the date hereof (the “Information” [as defined below]); and to render this attorney letter in accordance with the OTC Markets Group’s “Attorney Letter Agreement” and the accompanying “Attorney Letter Guidelines” (respectively, the “Attorney Letter Agreement,” the “Attorney Letter Guidelines” and the “Attorney Letter”) as to whether the Information regarding the Company and its shares of \$0.0001 par value common stock that are publicly-traded on the OTC Markets Group’s “OTC Pink Tier” under the trading symbol “CBTC” (the “Company Securities”): (i) constitutes “adequate current public information” concerning the Company and the Company Securities and “is available” within the meaning of Rule 144(c)(2) promulgated by the United States Securities and Exchange Commission (the “SEC”) under the Securities Act of 1933, as amended (the “Securities Act”); (ii) includes all of the Information that a broker-dealer would be required to obtain from the Company to publish a quotation of the Company Securities under Rule 15c2-11 promulgated by the SEC under the Securities Exchange Act of 1934, as amended (the “Exchange Act”); (iii) complies with the OTC Markets Group’s “OTC Pink Disclosure Guidelines” published in the Internet at www.otcmarkets.com; and (iv) has been posted through the OTC Disclosure & News Service, among other matters.

In considering the foregoing and subject to the conditions outlined herein under the heading “Qualifications,” below, I hereby verify the following and opine with respect to the Company and the Company Securities as follows, concerning the matters listed in the Attorney Letter Guidelines. For ease of reference, review and clarity, I have presented such matters in the order they are presented in the Attorney Letter Guidelines, appropriately numbered in “Item” number sequence.

Attorney Letter Requirements

1. **OTC Markets Group Reliance on Attorney Letter.** This Attorney Letter, which is addressed to the OTC Markets Group, may be relied upon by the OTC Markets Group, as of its date, in determining whether the Information published in the OTC Disclosure & News Service about the Company and the Company Securities constitutes “adequate current public information” within the meaning of SEC Rule 144(c)(2) promulgated under the Securities Act.
2. **Certain Information about the Undersigned Attorney.** The undersigned is a United States resident; has been engaged by Company to provide this Attorney Letter and is not an employee of the Company; does not own any Company Securities; and has no arrangements or understandings with the Company under which the undersigned will receive any Company Securities or other securities of the Company for legal services or otherwise.
3. **Examination of Records and Applicable Law and Regulations.** I have examined such corporate records and other documents and the Information outlined herein, and I have considered such questions of law as I have deemed reasonably required, necessary or prudent for the purposes of rendering this Attorney Letter. In this regard, I have also confirmed that the Company is currently in good standing in the state of its organization, Wyoming, and that on April 1, 2024, it filed its 2024 Annual Report with the State of Wyoming as required to remain in good standing until 2025. As a part of this confirmation, I also confirmed the par value of the Company’s common stock and preferred stock, \$0.0001. The number of its authorized common stock is 2,900,000,000 shares; and the number of its authorized preferred stock is 100,000,000 shares, which is also consistent with the report of authorized shares listed with the Secretary of State of Wyoming.
4. **Good Standing of the Undersigned as a Member of the Utah State Bar.** I am a member in good standing of the Utah State Bar, having been admitted in 1970, and I am authorized to practice law in the State of Utah and in the United States of America as may be applicable to this Attorney Letter or otherwise. The undersigned is not currently, and has never been, suspended from practicing law in any state or jurisdiction; nor has the undersigned been charged in any civil or criminal proceeding.
5. **Permitted to Practice before the SEC.** I am permitted to practice law before the SEC, and I have never been the subject of any proceeding that would have prohibited me from appearing before the SEC as a lawyer in any proceeding or otherwise. I have not 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.
6. **Lack of suspensions of Counsel or being the subject of any civil or criminal proceedings.** The undersigned is not currently, and has never

been, suspended from practicing law in any state or jurisdiction; nor has the undersigned been charged in any civil or criminal proceeding.

7. **Reliance by the Undersigned.** As to matters of fact, I have relied upon: (i) information obtained from public officials and applicable state and SEC websites, including the filings made by the Company in the OTC Disclosure & News Service, among others; (ii) the representations of certain members of management of the Company, along with various corporate books and records of the Company provided to the undersigned; (iii) information provided in response to my inquiries to the Company's transfer and registrar agent, Securities Transfer Corporation (the "Company Transfer Agent"); (iv) "Google" searches on the Company's current and prior names and those of its members of management and 5% stockholders; and (v) the undersigned has a reasonable basis for believing that all of such sources are reliable sources for the information that I have relied upon in rendering this Attorney Letter.
8. **OTC Markets Group Filings Relied Upon.** The Information, which I have reviewed in connection with the preparation of this Attorney Letter also consists of the following reports, which were posted (as titled below) on the OTC Disclosure & News Service on the dates indicated in the following order, from the report most recently filed: (i) Company Annual Report - Disclosure and Consolidated Financial Statements for Years Ended December 31, 2023, and 2022 (Unaudited [Posted - 033124]); (ii) Company Supplemental Information and Disclosure Statement (Posted - 111423); (iii) Company Supplemental Information and Disclosure Statement (Posted - 111023); (iv) Company Quarterly Report - Disclosure and Consolidated Financial Statements for the Quarters Ended September 30, 2023, and 2022 (Unaudited [Posted - 110223]); (v) Company Quarterly Report - Disclosure and Consolidated Financial Statements for the Quarters Ended June 30, 2023, and 2022 (Unaudited [Posted - 110223]); (vi) Company Quarterly Report - Disclosure and Consolidated Financial Statements for the Quarters Ended March 31, 2023, and 2022 (Unaudited [Posted - 110223]); and (vii) Company Amended Annual Report - Disclosure and Consolidated Financial Statements for Years Ended December 31, 2022, and 2021 (Unaudited [Posted - 102623]).
9. **Current Public Information.** Based upon all matters outlined herein, it is my opinion that: (i) the Information regarding the Company and the Company Securities constitutes adequate current public information concerning the Company and the Company Securities and "is available" within the meaning of Rule 144(c)(2) promulgated by the SEC under the Securities Act; (ii) the Information includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation of the Company Securities under Rule 15c2-11 promulgated by the SEC under the Exchange Act; (iii) the Information complies with the OTC Markets Group's OTC Pink Disclosure Guidelines published on the Internet at www.otcmarkets.com; and (iv) the Information has been posted through the OTC Disclosure & News Service.

10. **Person Preparing Financial Statements of the Company and Qualifications.** Paul Knudson, the CEO, CFO and the sole director of the Company, prepared the unaudited financial statements of the Company contained in the Information. Mr. Knudson's qualifications for preparing financial statements include, among other general business experience: (i) taking bookkeeping classes in high school; (ii) a two year college Bachelor of Arts degree in Business Administration; (iii) 41 years as the Manager of construction related companies, with 26 years performing bookkeeping and accounting services for these companies; and (iv) for four and one-half years, he has served as CFO for two publicly-held companies, and as CFO, represented these companies while they were going through their auditing process in preparation of completing "Reg. A Tier 2" offerings, where his duties included providing company bookkeeping, coordinating with outside accountants, securities attorneys and auditors of these companies.
11. **Company Transfer Agent and Confirmation of Outstanding Shares.** The "Company Transfer Agent" is Securities Transfer Corporation, whose respective address, telephone number and website are as follows: (i) 2901 N. Dallas Parkway, Suite 380, Plano, TX 75093; (ii) 469-633-0101; and (iii) www.stctransfer.com. The Company Transfer Agent is registered with the SEC, which the undersigned has personally confirmed prior to the date of this Attorney Letter. The respective outstanding shares and any share issuances during the years ended December 31, 2023, and 2022, of the Company that are contained in the Information were confirmed by the undersigned by direct contact with the Company Transfer Agent in email correspondence and telephone communication and documentation provided to the undersigned by the Company Transfer Agent as a result thereof.
12. **Management Meeting regarding the Information.** The undersigned, personally, in a teleconference call held on April 11, 2024, conferred with Paul Knudson, the sole member of the Board of Directors of the Company. During this teleconference call, the undersigned (i) reviewed the Information that has been published in OTC Disclosure & News Service of the OTC Markets and which is referred to in Item 8 above as of the date of this Attorney Letter with Mr. Knudson; and (ii) discussed the Information, among other matters, including the documentations forwarded to the undersigned by the Company Transfer Agent, with Mr. Knudson, to the extent deemed reasonably required or necessary by the undersigned to issue this Attorney Letter.
13. **Lack of Adverse Proceedings.** To the best knowledge of the undersigned, and following a discussion with Mr. Knudson, the CEO, CFO and sole director of the Company as outlined in Item 12 hereof, and a review of various documents provided to the undersigned by management and the Company Transfer Agent and a cursory Google background search of each such member and any 5% stockholder listed in documentation provided by management and the Company Transfer Agent, no director, officer or 5% stockholder of the Company is currently under investigation

- by any federal or state regulatory authority for any violation of federal or state securities laws.
14. **Reliance and Publication of Attorney Letter.** No person, other than the OTC Markets Group, is entitled to rely on this Attorney Letter; and the OTC Markets Group has full and complete permission of the undersigned and rights to publish this Attorney Letter through the OTC Disclosure & News Service for viewing by the public and regulators.
15. **Shell Company Information.** To the best personal knowledge of the undersigned, and based upon a review of the Information and representations of the Company in the Information and the discussions with Mr. Knudson in the teleconference call referenced in Item 12 hereof, among other factors, including the matters outlined herein, it is the opinion of the undersigned that the Company is not a “shell company” as defined in Rule 405 of the Securities Act, Rule 12b-2 of the Exchange Act or subparagraph (i) of SEC Rule 144; however, Note 1 of the Company’s “Annual Report - Financials for December 31, 2017,” posted in the OTC Markets website on December 2, 2019, indicated that in: *October 2013 we had to cease trialing the process (an equine cell repair and cell replacement trial) due to lack of available and sustainable funds. The new initiative to generate investment in the company will allow us to recommence these trials and move towards selling the product on the open market. As a result, the Company is still in development and approval stage.* There is no material private or publicly available information about the Company between 2013 and 2017 from which the undersigned could conclusively determine whether the Company has ever been a shell company, though there are a number of Press Releases during the period following 2013 to date of this Attorney Letter to the contrary.

To the best knowledge of the undersigned, the Company has never been assigned a “Caveat Emptor” designation by the OTC Markets Group; and this assertion has been confirmed by management of the Company.

Qualifications

The opinions and the factual information provided herein speak only as of the date of this Attorney Letter, and I assume no responsibility to update these opinions or this factual information unless engaged otherwise by the Company to do so in the future; and no person, entity or otherwise, whatsoever, except the Company and the OTC Markets Group, is entitled to rely upon this Attorney Letter or any opinions and the general information expressed herein.

Yours very sincerely,



Leonard W. Burningham