

Louis A. Brilleman, P.C.

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March 28, 2024

VIA EMAIL

OTC Markets Group, Inc.
Corporate Services
100 M Street SE #220
Washington, D.C. 20003
issuers@otcmarkets.com

Re: Attorney Letter for EOM Pharmaceutical Holdings, Inc.

To Whom It May Concern:

The undersigned represents EOM Pharmaceutical Holdings, Inc. (the "Company") as legal counsel and, in such capacity, he has been requested by the Company to submit this letter to the OTC Markets Group, Inc. in connection with the review of the current information (the "Information") supplied by the Company and included in its Annual Report for the Year Ended December 31, 2023 (as posted on March 28, 2024, the "Annual Report").

Undersigned performs other legal services on behalf of the Company. Undersigned owns no shares of the Company's common stock and has no agreement to receive shares of the Company's stock in the future in payment for services. Undersigned has examined such corporate records and other documents and such questions of law as undersigned considered necessary or appropriate for purposes of rendering this letter. Undersigned is a U.S. resident and authorized to practice law in the state of New York and the laws of the United States. Undersigned is permitted to practice before the Securities and Exchange Commission (the "SEC") and has not been prohibited to practice thereunder. Undersigned has not currently, or in the past five years, been suspended or barred from practicing in any state or jurisdiction and has not been charged in a civil or criminal case. Undersigned is not now, nor has he been in the past five years, been the subject of an investigation, hearing, or proceeding by the SEC, the U.S. Commodities Futures Trading Commission (CFTC), the Financial Industry Regulatory Authority (FINRA), or any other federal, state, or foreign regulatory agency.

This letter covers the Information as identified in the Annual Report, which has been reviewed by undersigned in connection with the preparation of this letter.

The Information which includes unaudited financial statements with comprehensive footnotes (i) constitutes "adequate current public information" concerning the Securities and the Company 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)

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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.

Wayne I. Danson, the Company's Chief Financial Officer, has prepared the financial statements of the Company. Mr. Danson has held partnership and leadership positions with PricewaterhouseCoopers (in NY and Washington, D.C.) and Kenneth Leventhal & Co (in NY and Washington, D.C.), now Ernst & Young, where he was a Managing Tax Partner. He is a certified public accountant and a member of the American Institute and New York State Societies of Certified Public Accountants.

The Company's transfer agent is Computershare, a firm registered with the SEC. Undersigned compared the number of shares outstanding on the transfer agent's records with the Information to confirm the accuracy.

Undersigned has met with the Company's Chief Executive Officer and Chief Financial Officer and has met telephonically with the Company's Board of Directors. Undersigned has reviewed the Information, as published by the Company, through the OTC Disclosure & News Service.

To the best knowledge of undersigned, after inquiry of management of the Company, no 5% holder, or undersigned, is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

The Company is not and never has been a shell company.

No person other than OTC Markets Group is entitled to rely on this letter but OTC Markets Group is hereby granted full and complete permission and rights to publish this letter through the OTC Disclosure & News Service.

Very truly yours,

A handwritten signature in dark ink, appearing to read 'Louis A. Brilleman', with a stylized, sweeping flourish at the end.

Louis A. Brilleman