

# ANTHONY L.G., PLLC

LAURA ANTHONY, ESQ  
JOHN CACOMANOLIS, ESQ\*  
CHAD FRIEND, ESQ, LLM  
SVETLANA ROVENSKAYA, ESQ\*\*

[WWW.ANTHONYPLLC.COM](http://WWW.ANTHONYPLLC.COM)  
[WWW.SECURITIESLAWBLOG.COM](http://WWW.SECURITIESLAWBLOG.COM)  
[WWW.LAWCAST.COM](http://WWW.LAWCAST.COM)

OF COUNSEL:

JESSICA HAGGARD, ESQ. \*\*\*\*  
MICHAEL R. GEROE, ESQ, CIPP/US\*\*\*\*\*  
CRAIG D. LINDER, ESQ\*\*\*\*\*  
PETER P. LINDLEY, ESQ, CPA, MBA  
JOHN LOWY, ESQ.\*\*\*\*\*  
STUART REED, ESQ  
HARRIS TULCHIN, ESQ. \*\*\*\*\*

DIRECT E-MAIL: LANTHONY@ANTHONYPLLC.COM

\*]icensed in FL and NY  
\*\*]icensed in NY and NJ  
\*\*\*]icensed in Missouri  
\*\*\*\*]icensed in CA, DC, MO and NY  
\*\*\*\*\*]icensed in CA, FL and NY  
\*\*\*\*\*]icensed in NY and NJ  
\*\*\*\*\*]icensed in CA and HI (inactive in HI)

May 31, 2023

OTC Markets Group Inc.  
300 Vesey Street, 12th Floor  
New York, NY 10282  
Phone: +1 212.896.4400

Re: Q.E.P., Co., Inc. Attorney Letter for Disclosure Statements

Ladies and Gentlemen:

This law firm (“Counsel”) has served as securities counsel to Q.E.P., Co., Inc. (the “Issuer”), and has been asked to render this attorney letter (“Letter”) to OTC Markets Group, Inc. (“OTC Markets”) as to the Issuer’s compliance with the Disclosure Statement Pursuant to the OTC Disclosure Guidelines. OTC Markets is entitled to rely on the Letter in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933 (the “Securities Act”).

Counsel: (i) is a resident of the United States, (ii) resides in the State of Washington, (iii) is admitted to practice law in the State of Missouri, (iv) is permitted to practice before the Securities and Exchange Commission (the “SEC”) and has not been prohibited from practice thereunder, (v) does not beneficially own any securities of the Issuer, (vi) has not received, and does not have an agreement to receive in the future, shares of the Issuer’s securities, in payment for services, and (vii) is not now, nor in the past five years, been: (a) 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; (b) suspended or barred from practicing in any state or jurisdiction, or (c) charged in a civil or criminal case.

Counsel has examined such corporate records and other documents and such questions of law as it considered necessary or appropriate for purposes of rendering this Letter. In connection with the preparation of this Letter, Counsel has reviewed the following specific documents concerning the Issuer and its securities (the “Information”), which Information is publicly available through the OTC Disclosure & News Service.

PUBLISH DATE	TITLE	PERIOD END DATE
5/30/23	<a href="#"><u>Annual Report - Audited Financial Statement for the Year Ended February 28, 2023</u></a>	2/28/23
5/30/23	<a href="#"><u>Annual Report - Annual Report for the Period Ended February 28, 2023</u></a>	2/28/23
1/17/23	<a href="#"><u>Interim Financial Report - Consolidated Financial Statements for the Nine Months Ended November 30, 2022 and 2021</u></a>	11/30/22
1/17/23	<a href="#"><u>Quarterly Report - Quarterly Report for the Period Ended November 30, 2022</u></a>	11/30/22
12/13/22	<a href="#"><u>Proxy Statement - Proxy Statement</u></a>	12/9/22
10/17/22	<a href="#"><u>Interim Financial Report - Quarterly Report for the Period Ended August 31, 2022</u></a>	8/31/22
10/17/22	<a href="#"><u>Quarterly Report - Quarterly Report for the period ending August 31, 2022</u></a>	8/31/22
7/15/22	<a href="#"><u>Interim Financial Report - Interim Financial Report for the Period Ended May 31, 2022</u></a>	5/31/22
7/15/22	<a href="#"><u>Quarterly Report - Quarterly Report for the Period Ended May31, 2022</u></a>	5/31/22

The Information: (i) constitutes “adequate current public information” concerning the Issuer and the shares of common stock of the Issuer (the “Securities”) 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 of the Securities Exchange Act of 1934 (the “Exchange Act”), (iii) complies as to form with the OTC Markets Group’s Disclosure Guidelines, which are located on the Internet at [www.otcmarkets.com](http://www.otcmarkets.com); and (iv) has been posted through the OTC Disclosure & News Service.

The firm and person responsible for the preparation of the Issuer’s financial statements is Grant Thornton, LLP, Grant Thornton, CPA, who is a Certified Public Accountant Licensed in Florida. The financial statements are audited.

The Issuer’s transfer agent is Computershare U.S., with its address at 150 Royall Street, Canton, MA 02021. Its telephone number is (800) 522-6645. The transfer agent is registered with the SEC. The method used by us to confirm the number of outstanding shares was a review of the Issuer’s public filings.

Counsel has: (i) met, via email and phone, with management of the Issuer, namely, (a) Adam Morgan; Chief Legal and Administrative Officer; (ii) reviewed the Information published by the Issuer through the OTC Disclosure & News Service and (iii) addressed the Information with management and a majority of directors of the Issuer and has received written certification from each of them that they have reviewed the Information and certify that the Information does not contain any untrue statement of material fact or omit to state a material fact that would make the Information not misleading and agree with its contents.

As to matters of fact, Counsel has relied on information obtained from public officials, officers of the Issuer and other sources. Counsel has no reason to believe that such information or sources are not reliable.

To the best knowledge of Counsel, after inquiry of management and the directors of the Issuer, neither the Issuer nor any 5% shareholder of the Issuer nor Counsel is currently under investigation by any federal or state regulatory authority for any violations of federal or state securities laws.

The company is not a “shell” company, as defined in Rule 405 under the Securities Act and Rule 12b-2 under the Exchange Act.

We are opining herein as to the United States federal securities laws, and we express no opinion with respect to the applicability thereto, or the effect thereon, of the laws of any other jurisdiction or as to any matters of municipal law or the laws of any local agencies within any state. In addition, the opinions expressed in this Letter are given as of the date of this Letter and Counsel disclaims any obligation to advise OTC Markets of any change in any matter set forth herein.

No person other than OTC Markets is entitled to rely on this Letter in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act. However, in connection therewith, OTC Markets is granted full and complete permission to publish the Letter through the OTC Disclosure & News Service for public viewing.

Sincerely,  
Anthony L.G., PLLC  
*/s/ Jessica Haggard*  
Jessica Haggard, For the Firm