



Law Offices of Donald G. Richards

ATTORNEY AT LAW

July 3,, 2024
OTC Markets Group, Inc.
300 Vesey Street, 12th Floor
New York, NY 10282

Re: Xsovt Brands, Inc. (XSVT): Attorney Letter related to Annual Filing for 2023

Dear Sir or Madam:

I have been asked by Xsovt Brands, Inc., the issuer of securities (the 'Issuer') quoted on OTC Link under the symbol XSVT (the "Securities") to provide this letter and opinion to OTC Markets Group, Inc. with respect to the information publicly disclosed by the Issuer and published by the OTC Disclosure & News Service for the fiscal year ending December 31, 2023 in the Amended Annual Disclosure Statement filed on July 3, 2024.

I understand that this letter will be posted by the Issuer on OTCIQ and will be published with reference to the Issuer's referenced disclosures, in the OTC Disclosure & News Service. OTC Markets Group 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 of 1933 for its fiscal year ending December 31, 2023.

I am a U.S. resident and have been retained by the Issuer for the purpose of rendering this letter and for related matters. I am serving as a regular disclosure counsel for the Issuer and have been retained also for the purpose of reviewing the current information supplied by the Issuer and providing this letter in relation to that information.

A. FACTS AND ASSUMPTIONS

I have examined such corporate records and other documents and such questions of law as I have considered necessary or appropriate for purposes of rendering this letter.

I am licensed to practice law in the State of California. I am also permitted to practice before the United States Securities and Exchange Commission. I am not currently, nor have I 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. Additionally, I am not currently nor have I in the past five years, been suspended or barred from practicing in any state or jurisdiction; nor have I been charged in a civil or criminal case. I do not beneficially own any shares of the Issuer's securities, and have not received, or have an agreement to receive in the future, shares of the Issuer's stock, in payment for services.

This letter applies to the laws of the United States, the laws of the State of California, and to the corporate laws of the State of Nevada in which the Issuer is incorporated. As to matters of fact, I have relied on information obtained from public officials, officers of the Issuer and other sources, and all such sources are believed by me to be reliable. I have not relied on the work of any other counsel in rendering this letter.

B. INQUIRIES AND INVESTIGATIONS

I have reviewed the following documents provided to and published in the OTC Disclosure & News Service by the Issuer in connection with the Issuer's Information Disclosures for the referenced periods, as well as all exhibits and documents incorporated therein by reference, as well as the financial statements referenced below as filed with the OTCIQ Disclosure Service (the "Information"):

1. Issuer Information Disclosure for the fiscal year ended December 31, 2023, of Xsovt Brands, Inc. as previously filed.
2. Amended Issuer Information Disclosure for the fiscal year ended December 31, 2023, of Xsovt Brands, Inc. as filed July 3, 2024
3. Financial Statements (Balance Sheet, Income Statements, Statement of Shareholders' Equity, Statements of Cash Flows, and related footnotes) for the fiscal years ended December 31, 2023 and 2022 included with the Amended Annual Disclosure

The Information referred to herein (i) constitutes "adequate current public information" regarding the Securities and the Issuer and "is available" within the meaning of Rule 144(c)(2) under the Securities Act of 1933, (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, (iii) complies as to form with the OTC Market Group's OTC Pink Disclosure Guidelines, which are located on the Internet at www.otcm Markets.com and (iv) has been posted through the OTC Disclosure & News Service. Additionally, the Issuer and its predecessors have not been a "shell company" as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934 for more than a year.

The person responsible for preparing the financial statements contained in the disclosure by the Issuer is Joseph Rolston, CPA, who is qualified to prepare such financial statements by virtue of professional experience and education. The financial statements have not been audited.

The Issuer's transfer agent is VStock Transfer Inc., 18 Lafayette Place, Woodmere, New York, NY 11598 (the "Agent"). The Agent is registered with the SEC. The number of outstanding common shares of Xsovt Brands, Inc., as the Issuer, as of December 31, 2023, is 72,301,025 shares. The total number of common shares outstanding has been determined by the books and records of the Issuer and confirmed by a written report received from the Agent.

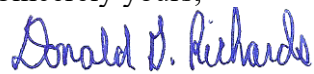
I have (i) personally met with or talked with management and the directors of the Issuer, having personally spoken to Charles Scott, Chairman; (ii) reviewed the Information as amended, published by the Issuer on the OTC Disclosure & News Service; and (iii) discussed the Information with management and the directors of the Issuer.

To the best of my knowledge, after inquiry of management and the directors of the Issuer, neither the Issuer of the securities and any 5% common stockholder, nor counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

No person other than OTC Markets Group is entitled to rely on this letter; however, OTC Markets Group has full and complete permission and rights to publish the letter in the OTC Disclosure & News Service for viewing by the public and regulators.

To the best of my knowledge, after inquiry of management and the directors of the Issuer, there are not now nor have there been promotional activities regarding the Securities covered hereby undertaken by, authorized by or known of by Issuer.

Sincerely yours,



Donald G. Richards