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June 26, 2024

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

Re: O.A.T., Inc., trading symbol "OATN" - Annual Report and Disclosure Statement for Year-Ended February 29, 2024

Ladies and Gentlemen:

This letter is written on behalf of our client O.A.T., Inc., a Nevada corporation (the "Company"). OTC Markets Group Inc. is entitled to rely on this letter in determining if the Company has made adequate public disclosure of current information within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended (the "Securities Act"). We are attorneys admitted to the bar of the State of California and resident in the State of California and this letter covers the jurisdiction of the state of California as well as the applicable laws of the United States of America. We are permitted to practice before the Securities and Exchange Commission and have not been prohibited from practice thereunder. We act as outside securities counsel to the Company. One part of our duties is to ensure that regular disclosure is made to the public pursuant to the Securities Act and related rules and regulations.

We have examined current corporate records, other documents, and questions of law as we consider necessary for the issuance of this letter. We have relied on information obtained from public officials, officers of the issuer, and other sources. We represent that all such sources are believed to be reliable.

The documents containing the information concerning the Issuer, its financial statements and the Securities that are publicly available as of the date of this letter and that I have reviewed in connection with the preparation of this Opinion include the following:

- Annual Report for the years ended February 29, 2024, and February 28, 2023, as filed with OTC Markets, Inc. on June 13, 2024.
- Quarterly Report for the quarter ended November 30, 2023, as filed with OTC Markets, Inc. on January 19, 2024.
- Quarterly Report for the quarter ended August 31, 2023, as filed with OTC Markets, Inc. on October 20, 2023.
- Quarterly Report for the quarter ended May 31, 2023, as filed with OTC Markets, Inc. on July 14, 2023.
- Revised Annual Report for the years ended February 28, 2022, and February 28, 2023, as filed with OTC Markets, Inc. on June 15, 2023.

- Quarterly Report for the quarter ended November 30, 2022, as filed with OTC Markets, Inc. on January 20, 2023.
- Quarterly Report for the quarter ended August 31, 2021, as filed with OTC Markets, Inc. on October 19, 2021.
- Quarterly Report for the quarter ended May 31, 2022, as filed with OTC Markets, Inc. on July 18, 2022.
- Annual Report for the years ended February 28, 2022, and February 28, 2021, as filed with OTC Markets, Inc. on June 8, 2022.
- Quarterly Report for the quarter ended November 30, 2021 as filed with OTC Markets, Inc. on January 13, 2022.
- Quarterly Report for the quarter ended August 31, 2021, as filed with OTC Markets, Inc. on October 10, 2021.
- Quarterly Report for the quarter ended May 31, 2021, as filed with OTC Markets, Inc. on July 20, 2021.
- Annual Report for the years ended February 29, 2020, and February 28, 2021, as filed with the OTC Markets on June 7, 2021.

Yeji Mun, CPA of Mun & Associates, the Company's outside accountant, prepared the reports. Ms. Mun is a CPA licensed by the State of Nevada. She has prepared financial statements for many publicly owned companies. The February 29, 2023, and February 28, 2023, annual financial statements were not audited.

We have relied on the information contained in the Revised Annual Report, the Issuer Information and Disclosure Statement for the period ended February 29, 2024, posted with OTCMarkets.com on June 13, 2024, and the Quarterly Reports for the periods ended May 31, August 31 and November 30, 2023, posted with the OTCMarkets.com on July 14 and October 14, 2023, and January 19, 2024, respectively, in rendering our opinion. This information constitutes (i) "adequate current public information" concerning the securities and the issuer 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) complies as to form with the OTC Markets' Guidelines for Providing Adequate Current Information, which are located on the internet at www.otcmarkets.com and (iv) has been posted through the OTC Disclosure and News Service between June 7, 2021 and June 13, 2024. However, our opinion does not alleviate the professional responsibilities of brokers, dealers and investors to conduct their own due diligence.

The Company has not been a "shell company" as defined in Rule 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act since September 4, 2020, when the Company acquired O.A.T., Inc., a fully operating company.

In examining the foregoing documents, we have assumed the authenticity of signatures (both manual and conformed), the authenticity of documents submitted as originals, the conformity with originals of all documents furnished as copies, and the correctness of facts set forth in such documents. We have also assumed all oral representations concerning this matter to be accurate. Nothing came to our attention during the course of our investigation that led us to conclude that any of such documents were not genuine or authentic or that the facts set forth therein were not true.

The Issuer's transfer agent is Empire Stock Transfer, Inc., 1859 Whitney Mesa Drive, Henderson, NV 89014, which is registered with the Securities and Exchange Commission. We used a review of the issuer's filings, including the shareholder list provided by the transfer agent, to confirm the number of outstanding shares.

We have reviewed the information, as amended, published by the Company through the OTC Disclosure and News Service and met via telephone conference with Mr. and Mrs. Hwang, currently the only members of the Board of Directors, the President, CEO, and CFO, and the majority shareholders of the Company, to discuss the information and quality assurance with respect to such information.

After such personal consultation with Mr. and Mrs. Hwang we are satisfied that neither the Company, any individual officer or 5% shareholder, nor this law firm, or any member of this law firm is currently or has in the past five years, been the subject of an investigation, hearing, or proceeding by the SEC, the Commodity Future Trading Commission (CFTC), the Financial Industry Regulatory Authority (FINRA), or any other federal, state, or foreign regulatory agency.

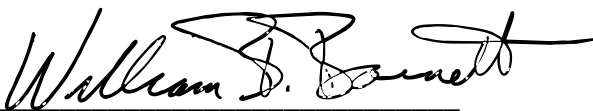
The undersigned, counsel to the Company, is not currently, nor has he in the past five years, been suspended or barred from practicing in any state or jurisdiction, nor has he been charged in a civil or criminal case. In addition, counsel has never received any stock from the Company for services rendered, nor does he have any agreement with the Company to receive stock in the future as payment for services.

THE FOREGOING OPINIONS ARE SUBJECT TO THE FOLLOWING ASSUMPTIONS, EXCEPTIONS, LIMITATIONS AND QUALIFICATIONS.

The opinions expressed in this letter are rendered as of the date hereof and are based on our understandings and assumptions as to present facts and on the application of applicable law as the same exists on the date hereof. We assume no obligation to update or supplement this opinion letter after the date hereof with respect to any facts or circumstances that may hereafter come to our attention or to reflect any changes in the facts or law that may hereafter occur or take effect. We give OTC Markets Group Inc. permission to publish this letter in the OTC Disclosure and News Service for viewing by the public and regulators.

Very truly yours,

BARNETT & LINN

By 

William B. Barnett

California Bar No. 47422