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October 28, 2024

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

Re: Legal Opinion, Adequate Current Information, Continuing Disclosure Obligations of Institute of Microalliance Group, Inc., a Nevada corporation (the “Issuer”) for the Periods Ended June 30, 2024, March 31, 2024, and December 31, 2023.

Ladies and Gentlemen:

This office has been engaged by the Issuer as special counsel for the purpose of preparing this opinion.

This opinion may be posted on the OTC Disclosure and News Service for viewing by the general public. OTC Markets Group, Inc. may rely on this opinion in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933, as amended.

Counsel is licensed in the State of Utah and is a resident of the State of Utah. The subject matter of this letter covers the jurisdiction of the State of Nevada (the Issuer's state of incorporation) and the laws of the United States. Counsel is permitted to practice before the Securities Exchange Commission and has not been prohibited from practice thereunder. Counsel has not ever been suspended or barred from practicing law in the State of Utah or in any other jurisdiction, nor has Counsel ever been charged in any civil or criminal case or been the subject of an investigation, hearing, or proceeding by the SEC, the US Commodity Futures Trading Commission, FINRA, or any other federal, state, or foreign regulatory agency. Counsel is current in his membership requirements for the State of Utah. Counsel does not beneficially own any shares of Issuer's common stock, nor does Counsel have any current agreements to receive, whether now or in the future, shares of Issuer common stock as compensation for preparation of this opinion or for any other services.

Counsel had been retained by the Issuer for the purpose of reviewing the current information supplied by the Issuer and has been retained as outside counsel for other matters. Counsel has examined such corporate records and other documents and such questions of law as Counsel considered necessary or appropriate for the purposes of rendering this letter.

For purposes of this opinion Counsel has reviewed the

1. Articles of Incorporation and Amendments of the Articles of Incorporation of the Issuer,
2. Corporate By-Laws,
3. *Information*, as defined below
4. And such other corporate records as were necessary and provided by management for purposes of this letter, including press releases and past and current financial statements and have examined such corporate records

and other documents and such questions of law as Counsel considered necessary or appropriate for purposes of rendering the letter.

The opinion and conclusions herein are based upon documentation and facts made available by the Issuer and are based on the presumed accuracy of those documents and facts. All such information is believed to be true and such sources of information are believed to be reliable. As to matters of fact, Counsel relied on information obtained from public officials, officers of the Issuer and other sources, and believed such information to be true and such sources of information are believed to be reliable. If the facts and information in all such documents are determined not to be true, this opinion shall be null and void.

The Issuer posted on the OTC Disclosure and News Service the following report(s) (hereinafter collectively “Information”):

<u>PUBLISH DATE</u>	<u>REPORT TITLE</u>	<u>PERIOD END DATE</u>
September 28, 2024	Quarterly Report – For the six months ended June 30, 2024, which included the following restated and unaudited Financial Statements: <ul style="list-style-type: none"> - Balance Sheet - Statement of Operations - Statement of Stockholder’s Equity - Statement of Cashflows - Notes to Financial Statements 	June 30, 2024
September 28, 2024	Quarterly Report – For the three months ended March 31, 2024, which included the following restated and unaudited Financial Statements: <ul style="list-style-type: none"> - Balance Sheet - Statement of Operations - Statement of Stockholder’s Equity - Statement of Cashflows Notes to Financial Statements	March 31, 2024
April 1, 2024	Annual Report – For the Year ended December 31, 2023, which included the following restated and unaudited Financial Statements: <ul style="list-style-type: none"> - Balance Sheet - Statement of Operations - Statement of Stockholder’s Equity - Statement of Cashflows - Notes to Financial Statements 	December 31, 2023

Counsel is of the belief and opinion the Information (i) constitutes “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 Exchange Act, (iii) complies as to form with the OTC Markets Group Inc. Guidelines for Providing Adequate Current Information, which are located on the Internet at www.otcmarkets.com, and (iv) has been posted on the OTC Disclosure and News Service.

The financial statements contained in the Information above are unaudited and were prepared by Zhibin Zou. Zhibin Zou holds a bachelor’s degree in accounting from Fujian Agriculture and Forestry University. Mr. Zou has 12 years of experience in financial consulting and has assisted with private placements for three different companies. Additionally, he has facilitated the listings of 25 issuers on the China National Equities Exchange and Quotations.

The Transfer agent for the Issuer is:

Legacy Stock Transfer Inc.
16801 Addison Road Suite 247
Addison, TX 75001

The Transfer Agent is listed with the Commission and has Depository Trust Corporation approval. For the relevant periods, the Issuer had, respectively, the following number of shares of Common Stock issued and outstanding:

<u>PERIOD END DATE</u>	<u>SHARES ISSUED & OUTSTANDING</u>
June 30, 2024	609,316,077
March 31, 2024	609,316,077
December 31, 2023	609,316,077

Counsel confirmed these figures by reviewing records issued by the Transfer Agent.

The Company was originally incorporated as Celtic Cross Ltd. under the laws of the State of Nevada on February 25, 2004, with the purpose of acquiring timeshare entities. On July 27, 2006, the Company name was changed to eSavingsStore.com, Inc. On July 19, 2007, the Company became Immureboots, Inc. On October 9, 2008, the Company changed its name to Fountain Healthy Aging, Inc. December 2, 2008, the Company ceased all filings with the Nevada Secretary of State and remained dormant for over 10 years. On April 1, 2019, Custodian Ventures, LLC was appointed as custodian by the Nevada District Court, and the Company filed a certificate of revival with the State of Nevada on the same day. On February 2, 2021, the Company completed an acquisition agreement, and on November 21, 2022, its name was changed to Microalliance Group Inc. The Company is now engaged in the development and production of specialty coffee and tea products.

The corporate offices of the Issuer are located at: 4th Fl. Bl. 10 Yantian International Creative Port Industrial East St., Yantian District Shenzhen, Guangdong 518000 China. The Company phone number is +86 185 6676 1769.

Pursuant to the Issuer's unaudited financial statements filed with its Annual and Quarterly Reports, the Issuer's reported assets and revenues were as follows:

<u>PERIOD END DATE</u>	<u>ASSETS</u>	<u>REVENUES</u>
June 30, 2024	\$ 22,019,435	\$ 100,000
March 31, 2024	\$ 22,096,107	\$ 10,445
December 31, 2023	\$ 26,265,308	\$ 1,305,656

Counsel has reviewed the Information in conjunction with its preparation of this letter and finds the Information suitable and ready for public disclosure. Counsel has also personally met and discussed the Information provided to OTC Disclosure and News Service via conference call with Hong Zhu (CEO, CFO, President, Secretary).

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

Counsel has reviewed the Information and the Issuer's financial statements, insofar as they are available, to ascertain if the Issuer, or its predecessor(s), is or ever was a "shell company" as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934. A "shell company" is defined as an entity that has (A) No or nominal operations; and (B) either: (1) No or nominal assets; (2) Assets consisting solely of cash and cash equivalents; or (3) Assets consisting of any amount of cash and cash equivalents and nominal other assets. As a result of Counsel's review of the Issuer's available financial statements, Counsel is of the opinion that the Issuer has been previously, but no longer is a shell company. As an alternative reporting issuer with a prior shell history, Rule 144 will be available as an exemption twelve months after the Issuer has filed Form 10 information with the SEC, provided the Issuer remains current in its SEC filing obligations thereafter.

In rendering the statements set forth in this Letter, Counsel assumes the following:

- (a) the legal capacity of each natural person;
- (b) the power and authority of each person other than the Issuer or person(s) acting on behalf of the Issuer to execute, deliver and perform each document executed and delivered and to do each other act done or to be done by such person;
- (c) the authorization, execution and delivery by each person other than the Issuer or person(s) acting on behalf of the Issuer of each document executed and delivered or to be executed and delivered by such person;
- (d) that there have been no undisclosed modifications of any provision of any document reviewed by this Counsel in connection with the rendering of the statements set forth in this Letter;
- (e) the genuineness of each signature, the completeness of each document submitted to this Counsel, the authenticity of each document reviewed by this Counsel as an original, the conformity to the original of each document reviewed by this Counsel as a copy and the authenticity of the original of each document received by this Counsel as a copy;
- (f) the truthfulness of each statement as to all factual matters otherwise not known to this Counsel to be untruthful contained in any document encompassed within the due diligence review undertaken by this Counsel;
- (g) the accuracy on the date of this Letter as well as on the date stated in all governmental certifications of each statement as to each factual matter contained in such governmental certifications;
- (h) that with respect to the information reviewed and to the transactions referred to therein, there has been no mutual mistake of fact and there exists no fraud or duress.

The qualification of any statement with respect to the existence or absence of facts by the phrase "to our knowledge" or "known to us" means the actual knowledge of the attorneys at this firm involved with the review and negotiation of the information reviewed. We have not conducted an independent audit of the Issuer or its files.

This opinion may be posted on the OTC Disclosure and News Service news service for viewing by the general public and OTC Markets Group, Inc. may rely on said opinion in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c) (2) of the Securities Act of 1933. This opinion letter is not to be relied on by any other party or for any other purposes. Notwithstanding the foregoing, OTC Markets Group, Inc. is granted full and complete permission and rights to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators.

In rendering the conclusion expressed below, I advise you that I am a member of the Bar of the State of Utah and express no opinion herein concerning the applicability or effect of any laws of any other jurisdiction, except the securities laws of the United States of America referred to herein and the laws of the State of Nevada as applicable.

Counsel looks forward to making further disclosures to OTC Markets Group, Inc. as required or as requested by OTC Markets Group, Inc., or the Issuer. If you have any questions, please call me on (801) 810-4465.

Sincerely,
JDT LEGAL

/s/ Jeffrey Turner

Jeffrey Turner
Issuer's Counsel