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March 31, 2020

OTC MARKET GROUPS, INC.
MASTER BEAT CORP. (MSTO)
RE: ANNUAL DISCLOSURE 2019

Dear Sir or Madam:

We have acted as counsel to MSTO (the "Company") on specific securities and corporate issues and were retained for the purpose of reviewing the current information supplied by the Company. We are domiciled and licensed in the State of Tennessee. We are residents of the United States. OTC Markets may rely upon this letter in determining whether the Company has made adequate current Information publicly available in accordance with Rule 144 (c) (2) under the Securities Act of 1933. Neither Attorney Stephen Mills nor any person associated with his law firm owns any shares of issuer's securities and has never received or has any agreement to receive any of the issuer's stock in payment for services.

We have (i) personally interviewed via phone conference the management and all directors of the Company, more specifically Joshua Tannariello, all owners of 5% or greater of the outstanding stock, (ii) reviewed the annual financials ended December 31, 2019 and filed with the OTC disclosure News Service on www.OTCmarkets.com and posted on March 31, 2020, quarterly reports for the period ending September 30, 2019 filed with the OTC disclosure News Service on www.OTCmarkets.com and posted on November 22, 2019, (iii) discussed the information with management and the director(s) of the Company.

To the best of our knowledge, after inquiry of management, including the Chief Executive

Officer and the Board of Directors , neither the Issuer, the 5% holders of securities of the Company, nor the corporate counsel are currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws. There are no other family relationships or related party transactions with MSTO to disclose in its filings or in the Attorney letter.

This letter covers the laws of the United States and does not depend on another law firm's opinion or letter. We are permitted to practice before the Securities and Exchange Commission without prohibition. Attorney Stephen Mills is not currently, or has been within the past five years, been the subject of an investigation, hearing, or proceeding by the SEC, the US Commodity Futures Trading Commission, (CFTC), the Financial Industry Regulatory Authority, (FINRA) or any other federal, state, or foreign regulatory agency. Attorney Stephen Mills is not currently, or has been within the past five years, been suspended or barred from practicing in any jurisdiction and has not been charged in a civil or criminal case. A representative of the Company is responsible for the preparation of the financial statements in accordance with GAAP, under the supervision of the CEO and are unaudited.

We may rely on information obtained from public officials, officers of the Company and we believe that these sources are reliable. In rendering this letter, we have examined the following:

1. Corporate records and other documents of the company.

Financial documents including: Balance Sheet, Statement of Operations, Statement of Cash Flows, Consolidated Statements of Stockholder's Deficiency (Statement of Changes in Shareholder Equity) and notes to the financial statements for the year ending December 31, 2019, Balance Sheet, Statement of Operations, Statement of Cash Flows, Consolidated Statements of Stockholder's Deficiency (Statement of Changes in Shareholder Equity) and notes to the financial statements for the period ending September 30, 2019, We may rely on information obtained from public officials, officers of the Company and we believe that these sources are

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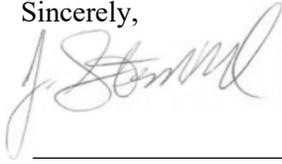
2. Corporate records and other documents of the company.
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4. Representations made to us by the officers and directors of the Company which we deem as reliable.
5. Review of the Shareholders' list provided by the Company's transfer agent: Action Stock Transfer Corporation, 2469 E. Fort Union Boulevard, Salt Lake City, UT, 84121 phone 801-274-1088 indicating the shares outstanding and confirming that Action Stock Transfer Corporation is registered with Securities and Exchange Commission.
6. This letter is governed by and shall be interpreted in accordance with the Legal Opinion Accord (the "Accord") of the American Bar Association Section of Business Law (1991). Therefore, it is subject to a number of qualifications, exceptions, definitions, limitation on coverage, and other limitations, all as more particularly described in the Accord, and this letter should be read in conjunction therewith. The law relevant to the opinions expressed herein is limited to the laws of the United States of America.

Based upon the foregoing and subject to the qualifications hereinafter set forth, we are of the

opinion that the initial Company Information and Disclosure Statement:

1. Constitutes “adequate current public information” concerning the securities and the Company “is available” within the meaning of Rule 144 (c) (2) under the Securities Act of 1933.
2. Includes all the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the securities under Rule 15c2-11 under the Securities Exchange Act of 1934.
3. Complies as to form with the OTC Market Guidelines for providing adequate Current Information, which are located on the internet at www.otcmarkets.com.
4. Has been posted through the OTC Disclosure and News Service; and
5. Action Stock Transfer Corporation is registered under the Securities and Exchange Act of 1934.
6. The company currently does not meet the definition of a shell corporation. Since the reporting period ended on June 30, 2019, the company has acquired assets so that it no longer considered a shell company. Rule 405 defines a shell company as a company with 1) no or nominal operations and either 2) no or nominal assets, 3) assets consisting solely of cash and cash equivalents or 4) assets consisting of any amount of cash and cash equivalents and nominal other assets. The company has acquired a wholly owned subsidiary, SBQ Holdings, LLC which owns assets that are more than nominal and are not solely cash and cash equivalents.
7. This letter may be relied on by OTC Markets, Inc. but may not be used or relied upon by any other person for any other purpose whatsoever, without in each instance our prior written consent. OTC Markets may publish this letter through OTC Disclosure and News Service for viewing by the public or regulators.

Sincerely,

A handwritten signature in cursive script, appearing to read "Stephen Mills". The signature is written in a dark ink and is positioned above a horizontal line.

Stephen Mills, Esq.