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May 11, 2021

VIA ELECTRONIC MAIL

OTC Markets Group, Inc.
304 Hudson Street
Second Floor
New York, New York 10013

Re: Attorney Letter
Boon Industries, Inc. (BNOW)

Ladies and Gentlemen:

I am counsel for Boon Industries, Inc., an Oklahoma corporation (the “Issuer”) and am submitting this letter to OTC Markets Group, Inc. (“OTC Markets”) at the Issuer’s request with respect to the common stock of the Issuer quoted on OTC Link (the “Securities”).

In delivering this letter, I have examined originals, or copies certified or otherwise identified to our satisfaction of the following documents:

- (a) the Certificate of Incorporation of the Issuer, as amended to date, certified by the Secretary of State of the State of Oklahoma on May 7, 2021 (the “Certificate”);
- (b) a Certificate of Good Standing of the Issuer, issued by the Secretary of State of the State of Oklahoma on May 7, 2021; and
- (c) the Issuer’s Annual Report for the period ended December 31, 2020, filed by the Issuer with OTC Markets on February 12, 2021.

In my examination, I have assumed the genuineness of all signatures, including signatures made and/or transmitted using electronic signature technology (e.g., via DocuSign or similar electronic signature technology), that any such signed electronic record shall be valid and as effective to bind the party so signing as a paper copy bearing such party’s handwritten signature, the legal capacity of all natural persons, the authenticity of all documents submitted to me as originals, the conformity to the original documents of all documents submitted to me

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as certified or photocopies, the authenticity of the originals of such latter documents, the accuracy and completeness of all documents and records reviewed by me, the accuracy, completeness and authenticity of each certificate issued by any government official, office or agency and the absence of change in the information contained therein from the effective date of any such certificate.

As to any facts material to this letter, I have relied upon (i) a Certificate of the Chief Executive Officer of the Issuer, and (ii) a Certificate of the Issuer's transfer agent, which I believe to be reliable.

To the extent that a statement herein is qualified by the phrase "to the best of my knowledge" or by similar phrases, it is intended to indicate that, during the course of my representation of the Issuer, no information that would give me current actual knowledge of the inaccuracy of such statement has come to the attention of the undersigned.

I have also reviewed such documents and made such examination of law as I have deemed appropriate to provide this letter. Based on the foregoing, and subject to the additional qualifications set forth below, please be advised as follows:

1. 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, as amended (the "Securities Act").
2. The undersigned ("Counsel") is a U.S. resident and, as counsel with the law firm of Fox Rothschild LLP ("Fox Rothschild"), has been retained by the Issuer for the purpose of rendering this letter and related matters. Neither Counsel nor Fox Rothschild beneficially owns any shares of the Issuer's securities. Neither Counsel nor Fox Rothschild has received, or has any agreement to receive in the future, shares of the Issuer's stock, in payment for services.
3. As noted above, Counsel has examined such corporate records and other documents and such questions of law as Counsel considered necessary or appropriate for purposes of rendering this letter.
4. Counsel is authorized to practice law in the State of New York, and this letter is limited in all respects to the laws of the United States and the State of New York.
5. Counsel is permitted to practice before the Securities and Exchange Commission (the "SEC"), and has not been prohibited from practice thereunder. To the best of its knowledge, Counsel is not currently, nor has Counsel 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.



6. Counsel is not currently, nor has Counsel been in the past five years, suspended or barred from practicing in any state or jurisdiction, nor has Counsel has been charged in a civil or criminal case.
7. As noted above, as to matters of fact, Counsel has relied on information obtained from public officials, officers of the Issuer and other sources, which sources were believed to be reliable.
8. In connection with the preparation of this letter, as noted above, I have reviewed the Issuer's Annual Report for the period ended December 31, 2020, filed by the Issuer with the OTC Markets through the OTC Disclosure & News Service on February 12, 2021 (the "Information").
9. 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 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.otcm Markets.com, and (iv) has been posted through the OTC Disclosure and News Service.
10. Justin Gonzalez, the Issuer's Chief Executive Officer and Chief Financial Officer, was responsible for the preparation of the financial statements contained in the Information (the "Financial Statements"), and was assisted in the preparation of the Financial Statements by the Issuer's outside accountant, Ben Borgers, CPA, 5400 W. Cedar Avenue, Lakewood, CO 80226. The Financial Statements have not been audited.
11. The Issuer's transfer agent is New Horizon Stock Transfer Inc.(the "Transfer Agent"). The Transfer Agent is registered with the SEC. The number of outstanding shares of Common Stock of the Issuer as of December 31, 2020 and January 20, 2021 as set forth in the Information was confirmed to Counsel by the Transfer Agent in writing.
12. Counsel has (i) personally met via videoconference with Justin Gonzalez and Eric Watson, who constitute the Issuer's management and all of Issuer's directors, (ii) reviewed the Information published by the Issuer through the OTC Disclosure & News Service, and (iii) discussed the Information with management and the directors of the Issuer.
13. To the best knowledge of Counsel, after inquiry of management and the directors of the Issuer, neither the Issuer, any holder of 5% of the Securities, nor Counsel, is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.
14. No person other than OTC Markets Group is entitled to rely on this letter; provided, however, that OTC Markets Group is granted full and complete permission and rights to publish this letter through the OTC Disclosure & News Service for public viewing.



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15. The Issuer is not, and since its formation on March 2, 2020 has 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.

This letter is limited to the matters stated herein and is given as of the date hereof, and we expressly disclaim any obligation to update or supplement this letter to reflect any facts or circumstances, which may hereafter come to our attention or any changes in laws which may hereafter occur.

This letter may be relied on by the addressee, but may not be relied upon by any other person or entity without our prior written consent and, subject to paragraph 14 above, may not be used, circulated, furnished, quoted or otherwise referred to for any other purpose without my prior written consent.

Very truly yours,



Zev M. Bomrind