MANLY, P.A.
ATTORNEY AND COUNSELOR AT LAW

March 31, 2015

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

Re: Legal Opinion As To Adequate Current Information Available for Annual Report for Golden Star Enterprises LTD. ("GSPT"), for the Year Ending December 31, 2014

Ladies and Gentlemen:

Golden Star Enterprises Ltd. (hereinafter "GSPT" or the "Company"), a Delaware Corporation, (hereinafter the "Issuer") has requested this law firm to issue an opinion as to its compliance with the Guidelines for Providing Adequate Current Information as published and proscribed by OTC Markets Group, Inc. (hereinafter "OTC Markets Group"). As such, OTC Markets Group is entitled to rely on such opinion in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c).

To begin, I, the undersigned attorney, am a part-time U.S. resident, and the Issuer for the purpose of rendering this opinion and related matters has engaged my firm. This law firm has been engaged for the purpose of reviewing the current information supplied by the Issuer, but may be engaged as regular disclosure counsel. Furthermore, I am licensed to practice law in the State of Florida, and this opinion is limited to the laws of the United States of America. I am permitted to practice before the Securities and Exchange Commission and have not been prohibited from practice thereunder.

In rendering this opinion, I have examined such corporate records correspondence, and other documents and such questions of law as counsel considered necessary or appropriate for purposes of rendering this opinion, including but not limited to the following documents and correspondence:

(a) Shareholders' List of the Issuer as received from the Issuer's Comptroller John MacAskill via email on March 30, 2015, and as confirmed with the Issuer's Transfer agent Manhattan Registrar Transfer Company via direct access through the Issuer's Comptroller John MacAskill's login credentials with Manhattan Registrar Company on March 30, 2015.

(b) The Issuer's company's information and filings published on the OTC Markets Group website including, but not limited to:

i) Supplemental Information- Supplemental Information as of December 31, 2014 posted as received by OTC Markets Group on March 30, 2015 for Period End Date December 31, 2014;

ii) Annual Report- Unaudited Financial Statement as of December 31, 2014 posted as received by OTC Markets Group on March 30, 2015 for Period End Date December 31, 2014;

iii) Supplemental Information- Disclosure Statement as of September 30, 2014 for Period End Date September 30, 2014 posted as received by OTC Markets Group on November 19, 2014;

iv) Quarterly Report- Company's Third Quarter Report for Period End Date September 30, 2014 posted as received by OTC Markets Group on November 19, 2014;

v) Notification of Late Filing for Period End Date September 30, 2014 posted as received by OTC Markets Group on November 14, 2014;

vi) Supplemental Information- Company's Second Quarter Report as of June 30, 2014 for Period End Date June 30, 2014 posted as received by OTC Markets Group on August 19, 2014;

vii) Notification of Late Filing for Period End Date Second Quarter for June 30, 2014 posted as received by OTC Markets Group on August 14, 2014;

viii) Supplemental Information- Disclosure Statement for the first quarter ended March 31, 2014 posted as received by OTC Markets Group on May 20, 2014;

ix) Quarterly Report - First Quarter Report as of March 31, 2014 posted as received by OTC Markets Group on May 20, 2014 for Period End Date March 31, 2014;

x) Notification of Late Filing for Period End Date March 31, 2014 posted as received by OTC Markets Group on May 15, 2014;

xi) Original By-Laws of the Issuer posted as received by OTC Markets Group on April 15, 2014; and

xii) Articles of Incorporation of the Issuer posted as received by OTC Markets Group on April 15, 2014.

(c) The information provided on the Delaware's Secretary of State's website; and

(d) The Issuer's website, news releases and other substantive materials, which document the operations of the Issuer.

I have assumed that (i) all information contained in all documents reviewed by me is true and correct, (ii) all signatures on all documents reviewed by me are genuine, (iii) all documents submitted to me as originals are true and complete, (iv) all documents submitted to me as copies are true and complete copies of the originals thereof, and (v) each natural person signing any documents reviewed by me had the legal capacity to do so. As to matters of fact, I have relied on information obtained from public officials, officers and directors of the Issuer and other sources, and these sources are believed to be reliable.

The Issuer has posted its most recent Information Statement pursuant to Rule 15c2(11) under the Securities Exchange Act of 1934 to the OTC Markets' website on March 30, 2015, November 19, 2014, August 19, 2014, and May 20, 2014, along with its Annual Report as at December 31, 2014 posted on March 30, 2015 and its Quarterly Reports - Financial Statements on November 19, 2014, August 19, 2014 and May 20, 2014 (hereinafter the "Information"). I have reviewed the information published by the Issuer on the OTC Markets Group's website, and, after a reasonable investigation, including meeting personally with the Issuer's officers to discuss the Information, I have no reason to believe that, at the time such Information was published on the OTC Markets Group's website, the Information contained an untrue statement of material fact or omits to state a material fact necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading.

It is my opinion that the Information (i) constitutes "adequate current information" concerning the Issuer's securities is "publicly available", within the meaning of Rule 144(c) under the United States Securities Act of 1933, as amended, (ii) the Information includes all of the information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for such issuer's securities under Rule 15c2-11 under the United States Securities Exchange Act of 1934, as amended, (iii) the information complies in all material respects with the OTC Markets Group's Guidelines for Providing Adequate Current Information, and (iv) the information has been posted on the OTC Markets Group's website.

Other related matters relating to this opinion as required are as follows:

1. The person responsible for the preparation of the unaudited financial statements contained in the Information is John A. MacAskill. John A. MacAskill has a Bachelor of Commerce degree in finance and received his professional CGA designation in 1984. He has prepared financial statements and related disclosure documents for public companies both in Canada and the US for the past thirty years;

2. The Issuer's transfer agent is Manhattan Transfer Registrar Company, which is registered with the Securities Exchange Commission; and

3. To the best of my knowledge, after inquiry of management and the directors of the Issuer and other reliable sources, neither the Issuer of the securities, any 5% holder of the security, or counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

This opinion letter speaks only to the date hereof. We assume no responsibility for updating our opinion letter or any information posted on the OTC Markets Group, which is and remains the obligation of the Issuer.

No person other than OTC Markets Group is entitled to rely on this opinion, and I hereby grant OTC Markets Group full and complete permission and rights to publish this opinion on the OTC Markets Group for viewing by the public and regulators.

Very truly yours,



Wani Iris Manly, Esquire
W. Manly, P.A.
For the Firm

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