

Bradley E. Essman, JD, LL.M, P.A.

Main Office

Attorney at Law
118 E Tarpon Avenue, #213
Tarpon Springs, FL 34689

Washington DC Office

MD International Incubator (MI2)
8400 Baltimore Avenue, #102
College Park, MD 20742

727.937.2121 O

727.768.2121 C

EssmanLaw.com

October 26, 2011

OTC Markets, Inc.
Attn: Issuer Services
304 Hudson Street
Second Floor
New York, NY 10013

Re: Attorney Letter With Respect to Adequate Current Information on
GoIP Global, Inc.

Dear Sir or Madam:

Please be advised that GoIP Global, Inc., a Nevada Corporation (the “Company”) has retained the Law Offices of Bradley E. Essman, Esq. (the “Firm”), as its Corporate and Securities Counsel, and has retained the Firm for the purpose of reviewing its Quarterly Information and Disclosure Statement (the “Disclosure Statement”), current information and related financial statements, rendering this Letter and related securities matters.

In connection with providing this Letter, we have examined the following documents (collectively, the “Information”):

Annual Report for GoIP Global – Financials for the Year Ended September 30, 2011 and received by the OTC Disclosure & News Service October 17, 2011.

Annual Report for GoIP Global – Audited Statements for the Years Ended September 30, 2009 & September 30, 2010 and received by the OTC Disclosure & News Service October 17, 2011.

Annual Report – GOCOM Audited Statement for Year Ended September 30, 2010 and received by the OTC Disclosure & News Service October 17, 2011.

Supplemental Information – Information Statement on GOCOM Spin-Off dated June 30, 2011 and received by the OTC Disclosure & News Service August 10, 2011.

The financial statement documents referenced above are unaudited financial statements and were prepared by management, Mr. Isaac H. Sutton, who has a BBA degree in Accounting or Mr. Adam R. Kolodny, who holds a BBA degree in Accounting. The Issuer has retained Sherb & Co, 805 Third Ave, New York, New York 10022, to do a year-end audit. This firm is registered with the Public Company Accounting Oversight Board (PCAOB) and performs audits of publicly-held companies in accordance with guidelines established by the SEC and the PCAOB.

I have also examined (i) GoIP Global, Inc. Articles of Incorporation and related amendments ("Articles") and By-laws, (ii) certain resolutions of the Board of Directors, and (iii) GoIP Global, Inc. original stockholder list.

I have also made such examination of law and have examined originals or copies, certified or otherwise, of such corporate records and documents of the Company, such agreements, certificates of officers or representatives of the Company, and such other records, certificates, including certificates of public officials, and documents as we have deemed relevant and necessary as a basis for the opinions hereinafter expressed, all of which we believed to be reliable. In such examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals and the conformity with authentic original documents of all documents submitted to us as copies. As to any facts relevant to the opinions expressed below, we have relied upon certificates and written and/or oral representations of officers of the Company and public officials. I have not examined or reviewed any communication, instrument, agreement, document or other item or conducted any independent inquiry or investigation of any matter except as otherwise expressly set forth above.

In rendering the statements set forth in this Letter, we assume the following:

- (a) the legal capacity of each natural person;
- (b) the power and authority of each person other than the Company or person(s) acting on behalf of the Company 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 Company or

person(s) acting on behalf of the Company 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 us 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 us, the authenticity of each document reviewed by us as an original, the conformity to the original of each document reviewed by us as a copy and the authenticity of the original of each document received by us as a copy;

(f) the truthfulness of each statement as to all factual matters otherwise not known to us to be untruthful contained in any document encompassed within the due diligence review undertaken by us;

(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. I have not conducted an independent audit of the Company or its files.

I have personally met with management of the Company and a majority of the directors of the Company, have reviewed the information published by the Company on the OTC Disclosure and News Service and discussed the information with management and a majority of the directors of the Company.

I call your attention to the fact that I am counsel admitted to practice in the State of Florida, and I do not express any opinion with respect to the applicable laws, or the effect or applicability of the laws, of any jurisdiction other than those of the State of Florida, the General Corporation Law of the State of Florida and the securities laws of the United States of America. I am permitted to practice before the United States Securities and Exchange Commission and have not been prohibited from practice thereunder. In particular, but without limitation, I do not express any opinion with respect to the Blue Sky or securities laws of any State or other jurisdiction (other than

the federal securities laws of the United States of America). The undersigned signatory is a United States resident.

Based upon and subject to the foregoing, we are of the opinion that:

1. In my opinion, the Information (i) constitutes “adequate current public information” concerning the Securities and the Company and “is available” within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended (the “Securities Act”), (ii) includes all of 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, as amended (the “Exchange Act”), (iii) complies as to form with the Guidelines for Providing Adequate Current Information, and (iv) has been posted in the OTC Disclosure & News Service.

2. To the best of my knowledge, and after inquiry of management and the directors of the Issuer: neither the Company, nor its officers, directors, 5% holders, nor counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

3. The Company’s Transfer Agent is Manhattan Transfer Registrar Co., 57 Eastwood Road, Miller Place 11764, Phone (631)928-7655 Fax (631)928-6171. Manhattan Transfer is registered with the Securities and Exchange Commission as its appropriate regulatory authority. We confirmed the number of outstanding shares set forth in the information with the Company.

This Letter is limited to the date hereof and we do not in any event undertake to advise you of any facts or circumstances occurring or coming to our attention subsequent to the date hereof.

This Letter is being furnished to OTC Markets, Inc. and OTC Markets, Inc. is hereby entitled (i) to rely on this letter in determining whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2), and (ii) to publish the letter in the OTC Disclosure & News Service for viewing by the public and regulators. This Letter may not be used for any other purpose or relied upon by any other person or entity other than OTC Markets, Inc. without our prior written consent.

Sincerely,

Bradley E. Essman, Esq.