

Michael A. Littman
Attorney at Law
7609 Ralston Road
Arvada, CO 80002
(303) 422-8127 Fax (303) 431-1567

July 25, 2014

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

Re: California Style Palms, Inc.

Opinion of Counsel regarding Adequate Current Information and Continuing Disclosure Requirements for the year ending December 31, 2013 and the Three Months Ended March 31, 2014.

Dear Sir or Madam:

This firm has acted as legal counsel for California Style Palms, Inc. ("CSP" or "the Company") and has been retained for the purpose of preparing this Opinion of Counsel, applying the applicable laws of the United States, regarding its corporate operations and level of disclosure of corporate information.

In the course of preparing this opinion, counsel has reviewed the following documents relating to the Company (together with the date they were posted through the OTC Disclosure and News Service as part of the reports posted with OTC Markets on July 25, 2014, as and if applicable):

- Articles of Incorporation: Filed in the State of Colorado in July 1984 and subsequent Certificate of Merger of Foreign Corporation into a Domestic Corporation in the State of Delaware in December 2011. (Corporation is in goodstanding with the State of Delaware as of the date above);
- Articles of Amendment: as filed with the Secretary of States of Colorado and Delaware;
- Corporate Bylaws;
- Other related corporate information as were necessary and provided by the corporation's management for the purposes of this letter; and
- Information and Disclosure Statement as of November 8, 2013 filed on November 11, 2013, and Financial Information as filed for year ended December 31, 2013.

Additionally, counsel has personally met with management, and communicated through telephone and e-mail with a majority of the directors of the Company, for the limited purpose of preparing this document in a time-sensitive fashion.

The opinions and conclusions contained in this Opinion Letter are based upon documentation and facts made available to this firm and discussions with California Style Palms, Inc. management and its' Board of Directors, and are solely based on the accuracy of those documents and facts. Further, counsel has reviewed all prior disclosures posted

by California Style Palms, Inc. with various News Services, as amended. All such amended information is believed to be accurate and reliable. In the event that the facts and information in any or all of such documents are determined not to be true, this opinion is rescinded and to be deemed null and void. Counsel has discussed the above documentation, and the underlying assumptions this firm is relying upon, with the Management of California Style Palms, Inc.

The Company was organized in Colorado as Proton Systems, Inc. in July 14, 1998. In August 2009, the name was changed to USN Corp. The Company attempted to capitalize at commencement continuously from inception when it re-domiciled to Delaware, by merger, changing its name to Holdings US, Inc. On August 8, 2013, the Company filed amendments to its Articles of Incorporation to change its name to California Style Palms, Inc.

The Company's Fiscal Year End is December 31". As of March 31, 2014, the Company had 12,427,000 shares of its Common Stock outstanding with 426 stockholders of record. Of this amount approximately 690,000 shares were freely tradable and 11,737,000 shares are "restricted securities" as that term is used under the Securities Act of 1933.

California Style Palms, Inc. is currently authorized to issue 500,000,000 total shares of common stock with \$0.0001 par value, and 100,000,000 shares of Preferred Stock with \$0.0001 par value.

The party responsible for the preparation of the unaudited financial statements of California Style Palms, Inc. is Jeff Huitt. Mr. Huitt holds a Bachelor Degree in Accounting and a Masters in Business from the University of Denver and has served as a Chief Financial Officer or consulted as Chief Financial Officer for public and private companies over the last 5 years.

The party acting as the transfer agent for California Style Palms, Inc. is:

Olde Monmouth Stock Transfer
200 Memorial Parkway
Atlantic Highlands, NJ 07716
Phone (732) 872-2727 Fax (732) 872-2728

Olde Monmouth Stock Transfer is registered as a Transfer Agent with the Securities & Exchange Commission


An inquiry to the transfer agent as of the Company was the source of confirmation of the common shares, issued and outstanding.

Further, upon inquiry of management and directors of the corporation, and to the best of this firm's knowledge, neither the management, officers nor Board of Directors or any person or entity holding at least five percent (5%) of the corporation's stock is currently under investigation by any Federal or State regulatory authority for any violation of Federal or State securities law.

No person or entity other than OTC Markets Group, Inc. is entitled to rely upon this opinion. OTC Markets Group, Inc. however, is granted full and complete permission and

rights to publish this document via the OTC Disclosure and News Service for viewing by the general public and regulators. The public and OTC Markets Group, Inc. may rely on the above in determining whether has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933. The information which has been posted via OTC Disclosure News Service constitutes adequate current public information, is available within the meaning of S.E.C. Rule 144(c)(2) of the Securities Act, and includes all the information that a broker-dealer would be required to obtain from an issuer in order to publish a quotation for its securities pursuant to Rule 15c2-11 under the Securities Exchange Act of 1934, and complies as to form with the OTC Market Group's Guidelines for Providing Adequate Current Information. The author of this Opinion of Counsel is licensed in the State of Colorado. Counsel is a United States citizen, is permitted to practice before the Securities and Exchange Commission and has not been prohibited from such practice.

Very Truly Yours,



Michael A. Littman

Cc: California Style Palms, Inc.