

12966 Euclid Street Ste 310, Garden Grove CA 92840 800-997-7905 Phone | 714-427-0225 Fax | www.tranlawgroup.us

A. Mina Tran, Attorney mina@tranlawgroup.us

July 7, 2016

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, 2015 and the six Months Ended June 30, 2015.

Dear Sir or Madam:

This firm has acted as legal counsel for California Style Palms, Inc.; "CFPI" 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. I am not currently or ever have been under any State or Federal investigation.

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 from September 9, 2015 through June 28, 2016, as and if applicable):

State of Delaware certificate of amendment of certificate of incorporation dated July 25th 2013 (name change from Holding US, Inc. to California Style Palms), Inc.

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 good standing 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 corporations management for the purposes of this letter,

Olde Monmouth Stock Transfer, 200 Memorial Parkway Atlantic Highlands. NJ 07716, Phone (732) 72-2727 Fax (732) 872-2728, supplied Counsel with the stock register prepared by

Olde Monmouth Stock Transfer., dated September 11, 2015. Olde Monmouth is an SEC registered transfer agent; and

Information and Disclosure Statement as of July 6, 2016 filed on July 7, 2016, and Financial information as filed for year ended December 31, 2015 and the Six months ended June 30, 2016.

Additionally, counsel has personally net 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 can the accuracy of those documents and facts.

Further, counsel has reviewed all prior disclosures posted.

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, clanging its name to Holdings US. Inc. On August 8, 2013, the Company fled 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 July 6, 2016, the Company had 12,420;447 shares of its Common Stock outstanding with 223 stockholders of record. Of this amount approximately 132,311 shares were freely tradable and 12,288,136 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 Burl Gregory who has served as the Chief Financial Officer for the company for three years and owned and operated his own private companies for 35 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 firms 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 ether 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 at 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 i 44(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 Groups Guidelines for Providing Adequate Current information.

The author of this Opinion of Counsel is licensed in the State of California. 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,

A. Mina Tran

cc. California Style palms, Inc.