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May 3, 2017

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

Re: Attorney Letter with Respect to Adequate Current Information for California Style Palms, Inc. for fiscal year 2016.

Austin Legal Group has been retained by California Style Palms, Inc., a Delaware corporation with its principal office in Orange, California (the "Issuer") for the purpose of rendering this letter and to provide securities counsel as needed. 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.

I am a U.S. Resident and licensed to practice law in California and Arizona. I am permitted to practice before the Securities and Exchange Commission (SEC) and have not, at any time, been prohibited from practice thereunder. The jurisdictions covered by this letter include the laws of the United States of America.

I have examined such corporate records and other documents, and such questions of law, as I have considered necessary or appropriate for purposes of rendering this letter. The documents that I have reviewed ("Information") include, but are not limited to:

- a. The Issuer's Quarterly Report Amendment for the period ending March 31, 2016, filed June 28, 2016;
- b. The Issuer's Officer/Director Disclosure for the period ending March 31, 2016, filed June 28, 2016;
- c. The Issuer's Quarterly Report Amendment for the period ending June 30, 2016, filed August 17, 2016;
- d. The Issuer's Interim Financial Report for the period ending June 30, 2016, filed August 22, 2016;
- e. The Issuer's Officer/Director Disclosure for the period ending June 30, 2016, filed August 23, 2016;
- f. The Issuer's Quarterly Report for the period ending September 30, 2016, filed January 9, 2017;
- g. The Issuer's Officer/Director Disclosure for the period ending September 30, 2016, filed January 11, 2017;
- h. The Issuer's Annual Report Disclosure Information for the period ending December 31, 2016, filed March 5, 2017; and
- i. The Issuer's Annual Report Financial Statement for the period ending December 31, 2016, filed March 5, 2017.

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. In examining the Information, I have assumed that:

1. All statements and representations contained therein were accurate and reliable;
2. All signatures contained therein were genuine;
3. All documents submitted to me were true and accurate copies; and
4. All natural persons who signed documents had the legal capacity to do so.

Based on the foregoing review and other matters set forth herein, it is my opinion that 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 Group’s Pink Disclosure Guidelines, which are located on the Internet at www.otcm Markets.com, and (iv) has been posted through the OTC Disclosure & News Service.

The individual responsible for the preparation of the Unaudited Consolidated Financial Statements contained in the Information was Mr. Robert L. Cashman. Mr. Cashman earned a Bachelor of Science Degree in Business Administration from University of California, Los Angeles. Mr. Cashman has over 40 years of experience running and managing businesses and currently works as a consultant in the areas of corporate finance and public companies.

The Issuer’s Transfer Agent is Olde Monmouth Stock Transfer Co., Inc., which is registered with the Securities and Exchange Commission. I relied upon information provided by Olde Monmouth to confirm the number of outstanding shares set forth in the Information.

I have met through Skype video conference with Mr. Burl Gregory, who is the Company’s sole officer and director, with whom I discussed the Information. To the best of my knowledge, after inquiry of Mr. Gregory, neither the Company, nor counsel, nor any 5% or more beneficial owner of the Company’s common stock is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

No person other than OTC Markets Group is entitled to rely on this letter; however, OTC Markets Group has full and complete permission to publish the letter in the OTC Markets News Service for viewing by the public and regulators. The Company has informed this firm that, as of this date, there have been no promotional activities regarding the securities covered hereby. This letter is meant to cover and speak in regards to the Company’s fiscal year 2016.

Sincerely,

AUSTIN LEGAL GROUP, APC



Arden E. Anderson, Esq.