

**M. NATALIA MADDELA, ESQ.**  
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735 Riverside Avenue  
Lyndhurst, NJ 07071

December 15, 2010

Pink OTC Markets, Inc.  
304 Hudson Street, 2<sup>nd</sup> Floor  
New York, NY 10013

**RE: Current Disclosure of Winning Brands Corp. (WNBD.PK)**

Dear Ladies and Gentlemen:

I have been retained by Winning Brands Corp. (hereinafter the "Issuer") solely for the purposes of reviewing the information supplied by the Issuer in its Quarterly Report for the period ending September 30, 2010 and rendering an opinion as to whether the Issuer has made adequate current information available on the Pink OTC Markets, Inc. Disclosure and News Service within the meaning of Rule 144(c)(2) of the Securities Act of 1933 (hereinafter the "Act"). I am a United States resident, licensed to practice in the State of New Jersey since 2007 and the jurisdictions covered by this letter are limited to those in which the laws of New Jersey and the United States are valid. I am an attorney, authorized to practice before the Securities and Exchange Commission (hereinafter the "SEC") and I have not been prohibited from practice thereunder.

Pursuant to this request by the Issuer, I have examined such corporate records and other documents and such questions of law as deemed necessary or appropriate for purposes of rendering the within letter, including, but not limited to, the Issuer's Certificate of Incorporation, as amended, By-Laws, financial statements for the six month period ending September 30, 2010, and the Issuer's Quarterly Report for the period ending September 30, 2010. As to matters of fact, I have relied on representations made by the officers of the Issuer and information I requested as a basis for this letter, which were provided to me, and said sources were believed to be reliable.

The Issuer's Quarterly Report for the period ending September 30, 2010 was posted on the Pink Sheets News Service on or about December 14, 2010. I reviewed the information contained therein and discussed the same with management. Additionally, I reviewed the definition of "adequate current public information" as provided in Rule 144(c)(2) of the Act and the Pink OTC Markets, Inc. Guidelines for Providing Adequate Current Information.

The information contained in the Issuer's Quarterly Report for the period ending September 30, 2010 (i) constitutes "adequate current public information" concerning the Securities and the Issuer and "is available within the meaning of Rule 144(c)(2) of the 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 of the Securities Exchange Act of 1934 (hereinafter the "Exchange Act"); (iii) complies as to form with the Pink OTC Markets'

Guidelines for Providing Adequate Current Information; and (iv) has been posted through the Pink OTC Markets, Inc. Disclosure and News Service.


The financial statements of the Issuer, as contained in the Issuer's Initial Company Information and Disclosure Statement, are not audited. Said statements were prepared by Michael J. Kostrich, C.A., a Chartered Accountant, whose office is located at 11 Victoria Street, Comp 12, Barrie Ontario L4N 6T3.

The transfer agent of the Issuer is Island Stock Transfer, a transfer agent registered with the SEC, and whose office is located at 100 Second Avenue South, Suite 705S, St. Petersburg, Florida 33701. I confirmed the number of shares outstanding with said transfer agent.

I have confirmed with management that management is not aware of any investigation of the Issuer, any beneficial holder of five percent (5%) or more of the Issuer's Common Stock, management, or counsel.

No person or entity other than Pink OTC Markets, Inc. is entitled to rely on the within letter in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Act. Full and complete permission is granted to Pink OTC Markets, Inc. to publish the within letter in the Pink OTC Markets, Inc. Disclosure and News Service for viewing by the public and regulators.

Respectfully,

A handwritten signature in black ink, appearing to read 'M. Maddela', written over a horizontal line.

M. Natalia Maddela, Esq.