

McMULLEN ASSOCIATES, LLC
SECURITIES AND CORPORATE LAW
10701 McMULLEN CREEK PARKWAY, SUITE B
CHARLOTTE, NORTH CAROLINA 28226

DONALD M. BROWN, JR.*
J. SCOTT HAMPTON

* ALSO ADMITTED IN SOUTH CAROLINA

TELEPHONE
(704) 541-2649
FACIMILE
(704) 541-4751

February 10, 2011

Issuer Services
Pink OTC Markets
304 Hudson Street, Second Floor,
New York, NY 10013

Also fax transmission to Pink OTC Markets' Issuer Services at 212-652-5920

Re: Opinion letter re Company Annual Report.

Gentlemen,

Please be advised that we have been retained by Bebida Beverage Co. (trading symbol BBDA), a Wyoming Corporation, to provide this opinion letter to you. In connection therewith, the Pink OTC Markets, Inc. (hereinafter Pink OTC Markets) is entitled to rely on the contents of 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.

Pink OTC Markets Inc. has full and complete permission and rights to publish this letter with Pink Sheets News Service for viewing by the general public and regulators but no person other than Pink OTC Markets Inc. may rely upon said Opinion in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933.

The information contained in the [Annual Report](#), received by Pink OTC Markets Inc. on February 08, 2011, 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, It 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 and complies as to form with the Pink Sheet Guidelines for Providing Adequate Current Information which are located at www.Pinksheets.com.otc/guide/disclosure.guidelines.pdf and, the information has been posted in the Pink Sheets News Service.

Therefore, in accordance with your BBDA disclosure requirements, the following is provided.

Counsel is a resident of North Carolina and resides in that State in the United States of America, Counsel has been retained by the Issuer for the purpose of rendering this letter and

related matters. I am authorized to practice law in the States of North and South Carolina, before the United States Supreme Court, and before the United States Court of Appeals for the Fourth Circuit. Counsel is permitted to practice before the Securities and Exchange Commission and has not been prohibited from practice there under.

In connection therewith, I have examined such corporate records and other documents and such questions of law as counsel considered necessary or appropriate for purposes of rendering the letter including:

<u>Publish Date</u>	<u>Report Title</u>	<u>Period End Date</u>	<u>Status</u>
Feb 8, 2011	Annual Report - 2010 Annual Report	Dec 31, 2010	Active
Feb 8, 2011	Annual Report - 2010 Annual Report	Dec 31, 2010	Active
May 7, 2010	Attorney Letter with Respect to Current Information	Dec 31, 2009	Active
May 3, 2010	Annual Report	Dec 31, 2009	Active
Apr 2, 2010	Notification of Late Filing - Notice of Extension	Dec 31, 2009	Active
Dec 7, 2009	Attorney Letter with Respect to Current Information	Sept 30, 2009	Active
Dec 7, 2009	Quarterly Report	Sept 30, 2009	Active
Nov 16, 2009	Articles of Incorporation	Dec 31, 2008	Active

Bebida Beverage Co. is a Wyoming corporation and was incorporated in 2008.

The corporate offices of the Issuer are located at 125 F Trade Ct #9 Mooresville, NC 28117. The authorized capital of the corporation is unlimited shares of common stock par value \$0.001 per share. As of December 31, 2010 21,693,437 common shares were issued and outstanding.

The Fiscal Year End for the Issuer is December 31. Annual and quarterly Financial Statements for the company are unaudited.

The unaudited financial statements were prepared in house by Bebida Beverages Co. Staff Accountant Jennifer Dowell, who has worked with Bebida Beverage Company for 5 months. Mrs. Dowell's prior experience includes 8 years as a senior corporate accountant in a fortune 1000 company. Prior to that Mrs. Dowell spent 6 years as a head of book keeping and general accountant for a multinational company, at that time her responsibilities were quarterly and annual filings to both state and federal agencies. Furthermore these financial have been verified and quantified by CEO Brian Weber who has been a President or CEO of numerous business entity's for over 20 years".

In reference to the posted unaudited financials. Counsel has questioned company management regarding company's two year financials and counsel understands that the current management does not have nor has been able to access more than one year's previous financials as referenced in the previous quarterly report received by PinkSheets.com December 7th, 2009. The company states in section "**D. Disclosure of Related Party Transactions.** The Bebida Beverage company has been under new management for seven months and we do not have the information for the issuer's last two full fiscal years and the current fiscal year or any currently proposed transaction, involving the issuer, in which (i) the amount involved exceeds the lesser of \$120,000 or one percent of the average of the issuer's total assets at year-end for its last three fiscal years and (ii) any related person had or will have a direct or indirect material interest."

The Transfer Agent of the Issuer is The Madison Stock Transfer, 1688 E 16th St. Brooklyn, NY 11229 Phone: 718-627-4453. The Transfer Agent is registered with the Securities and Exchange Commission. A shareholders list provided by the Transfer Agent as of December 31, 2009 is the source of the outstanding stock of the Issuer.

On information provided by management, there is an ongoing litigation with an subcontractor in a dispute over monies owed and services provided total value is 25k , No trial or mediation has happened yet. Besides this, there are no other pending legal proceedings against the Issuer and there are no defaults on senior securities.

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, or counsel, is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

Counsel has personally met with management and a majority of directors of the Issuer and reviewed the information as amended published by the Issuer on the Pink Sheet News Service and discussed the information with management.

The information contained in the [Annual Report](#) received by Pink OTC Markets Inc. on February 08, 2011, 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 15c2-1 1 under the Securities Exchange Act of 1934 (the “Exchange Act”), (iii) complies as to form with the Pink OTC Markets’ Guidelines for Providing Adequate Current Information, which are located on the Internet at www.PinkOTCMarkets.com, and (iv) has been posted through the OTC Disclosure and News Service.

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

- the legal capacity of each natural person;
- 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;
- 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;
- 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;
- 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;
- 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;
- 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;
- 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.

This Opinion and conclusions herein are based upon documentation and facts made available by the company and are based on the assumption of accuracy of those documents and facts. All such information is believed to be true. In the event the facts and information in all such documents and or other information provided by management are determined not to be true, this opinion shall be null and void. For purposes of this Opinion as to matters of fact we have relied upon information of public officials, officers of the Issuer and other sources and believe all such information to be reliable.

Thank you for your consideration of this matter, and please, do not hesitate to contact me should you have any further questions.

Very truly yours,

A handwritten signature in black ink, appearing to read "DM Brown, Jr.", with a long horizontal flourish extending to the right.

Donald M. Brown, Jr. Esq.