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March 30, 2022

OTC Markets Group Inc. 304 Hudson Street, 3rd Floor New York, NY 10013 issuers@otcmarkets.com

Re: Attorney Letter Regarding Current Public Information Global Links Corp. (OTC Pink: GLCO)

Ladies and Gentlemen:

Please be advised that we have been retained by Global Links Corp., a Nevada corporation (the "<u>Issuer</u>"), for the purpose of rendering this letter to you and for other corporate matters. In connection therewith, OTC Markets Group Inc. ("<u>OTC Markets Group</u>") is entitled to rely on the contents hereof in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) promulgated under the Securities Act of 1933, as amended (the "<u>Securities Act</u>"). OTC Markets Group is hereby granted full and complete permission and rights to publish this letter through the OTC Disclosure & News Service for viewing by the public and regulators.

Each member of the firm, including the undersigned, (i) is a United States resident, (ii) is licensed to practice law in the State of Utah, (iii) is entitled to practice before the United States Securities and Exchange Commission (the "SEC") and has not been prohibited from practice thereunder, (iv) is not currently, and has not been in the past five (5) years subject to an investigation, hearing, or proceeding by the SEC, the U.S. Commodity Futures Trading Commission, the Financial Industry Regulatory Authority, or any other federal, state or foreign regulatory agency, and (v) is not currently and has not been in the past five (5) years suspended or barred from practicing in any state or jurisdiction, or charged in a civil or criminal case. Additionally, we (i) do not beneficially own any shares of the Issuer's stock (or any other securities of the Issuer), (ii) have not received any shares of the Issuer's stock (or any other securities of the Issuer), and (iii) do not have any agreement to receive in the future any shares of the Issuer's stock (or any other securities of the Issuer) in payment for services or otherwise.

Facts & Assumptions

In connection with rendering this letter, we have examined such corporate records and other documents and such law as we have deemed necessary or appropriate. In examining the documents, we have assumed, without any independent investigation, the genuineness of signatures (both manual and conformed), the authenticity of documents submitted as originals, the conformity with originals of all documents furnished as copies, the correctness of the facts set

forth in such documents, and that the signatories to such documents had all requisite power and authority and has taken all necessary action to duly execute such documents. Nothing came to our attention that led us to conclude that any such documents were not genuine or authentic, or that the facts set forth therein were not true, and all sources of information we have relied upon were believed to be reliable.

This opinion is expressed solely on the facts and assumptions set forth herein and is specifically limited to the examinations stated. After such examination, we know of no facts which lead us to conclude that any opinion set forth below is not correct.

In connection with rendering this letter, we have examined the following specific documents, each of which are available through the OTC Disclosure & News service (collectively the "<u>Information</u>"), and published thereto on the dates indicated:

- (i) Annual Report Global Links Corp Disclosure 2021 (Disclosure Statement pursuant to the Pink Basic Disclosure Guidelines for the fiscal year ending December 31, 2021) posted on March 29, 2022;
- (ii) Annual Report –Global Links Corp Annual Financials 2021 (financial statements for the fiscal year ending December 31, 2021) posted on March 29, 2022;
- (iii) Annual Report Global Links Corp 2020 Disclosure (Disclosure Statement pursuant to the Pink Basic Disclosure Guidelines for the fiscal year ending December 31, 2020) posted on July 20, 2021;
- (iv) Annual Report Revised Global Links Corp Financials 2020 (financial statements for the fiscal year ending December 31, 2020) posted on July 31, 2021;
- (v) Quarterly Report Global Links Corp 2021 1st Quarter Disclosure (Disclosure Statement pursuant to the Pink Basic Disclosure Guidelines for the three months ending March 31, 2021) posted on July 20, 2021;
- (vi) Quarterly Report Revised Global Links Corp Financial Reports 1st Q.2021 (financial statements for the three months ending March 31, 2021) posted on July 31, 2021;
- (vii) Quarterly Report Global Links Corp 2021 2nd Quarter Disclosure (Disclosure Statement pursuant to the Pink Basic Disclosure Guidelines for the three months ending June 30, 2021) posted on November 15, 2021;
- (viii) *Quarterly Report Global Links Corp Financials* 2nd *Quarter* (financial statements for the three months ending September 30, 2021) posted on November 15, 2021;
- (ix) Quarterly Report Global Links Corp 2021 3rd Quarter Disclosure (Disclosure Statement pursuant to the Pink Basic Disclosure Guidelines for the three months ending September 30, 2021) posted on November 15, 2021; and
- (x) Quarterly Report Global Links Corp 2021 3rd Quarter Financials (financial statements for the three months ending September 30, 2021) posted on November 15, 2021.

Additionally, our firm has (i) personally met with management and a majority of the directors of the Issuer via video conference (Frank Dobrucki, the Issuer's CEO, CFO, and sole member of the Issuer's Board of Directors); (ii) reviewed the Information published by the Issuer through the OTC Disclosure & News Service; and (iii) discussed the Information with management and a majority of the directors of the Issuer. We confirmed the number of outstanding shares of the

Issuer set forth in the Information by reviewing the Issuer's shareholder records provided by the Issuer's transfer agent, Action Stock Transfer Corporation, which is registered with the SEC, and the Issuer's prior transfer agent, Interstate Transfer Company, labeled (ii) *Global Links Corp – Shareholder Report as of 3/25/2022*; (ii) *Global Links Corp – Shareholder Report as of 3/11/2021*; and (iii) *Global Links Corp. – Ownership Register as of: May 5*, 2020.

Conclusions

Based upon the foregoing, we are of the opinion that the Information: (i) constitutes "adequate current public information" concerning the Issuer and its securities and "is available" within the meaning of Rule 144(c)(2) promulgated 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 promulgated under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), (iii) complies as to form with OTC Markets Group's OTC Pink Basic Disclosure Guidelines, which are located on the internet at www.otcmarkets.com, and (iv) has been posted through the OTC Disclosure & News Service.

The financial statements contained in the Information for the fiscal years ending December 31, 2021 and 2020, are unaudited financial statements prepared by Frank Dobrucki, the CEO and CFO of the Issuer. Mr. Dobrucki is an experienced corporate executive officer, he has been the CEO of the Issuer since about April of 2003, and he has significant experience with accounting and financial statement matters, having worked extensively on financial statement matters since 1983, when he was working with Valley Federal Savings in the loan service department.

To the best of our knowledge, after inquiry of management and the directors of the Issuer, neither the Issuer, any holder of 5% or more of the Issuer's securities, nor counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

The Issuer is not currently a "shell company" as such term is defined in Rule 405 promulgated under the Securities Act and Rule 12b-2 promulgated under the Exchange Act, but it appears that it was a "shell company" previously.

The opinions expressed herein represent our reasonable judgment as to the matters of law addressed herein, based upon the facts presented or assumed, and are not, and should not be construed or considered as a guaranty. As previously stated, all sources relied upon were believed to be reliable. Our opinion, as expressed herein, is solely for the benefit of OTC Markets Group and may not be relied upon by another person, firm or corporation for any purpose, without our prior written consent. Our opinion is limited in all respects to the laws of the State of Utah and the federal laws of the United States, and we express no opinion as to the laws of any other jurisdiction.

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Sincerely,

BRUNSON CHANDLER & JONES, PLLC

/s/ Lance Brunson

Lance Brunson, Esq. Partner

cc: Global Links Corp.