

March 29, 2024

OTC Markets Group
304 Hudson Street
2nd Floor
New York, NY 10013

RE: NRP Stone, Inc.
Opinion re: current information

Ladies and Gentlemen:

This letter is in response to the request that I express my opinion as to whether adequate current public information is available concerning NRP Stone, Inc. (the “Company” or the “Issuer”) and its securities (the “Information”), within the meaning of Rule 144(c)(2) under the Securities Act of 1933. 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), and may publish this letter on the OTC Markets News Service. I am a U.S. resident, and the law firm of Carr & Waddoups Attorneys at Law, L.L.C. (“Counsel”) has been retained by the Issuer for the sole purpose of reviewing the current information supplied by the Issuer and rendering this letter and related matters.

Counsel owns no shares of the Company, beneficially or otherwise, and has no interest in the Company. Moreover, Counsel has no agreement to receive any shares of the Issuer's stock in payment of services or otherwise.

Facts and Assumptions

In connection with rendering this opinion, I have investigated such matters and examined such documents as I have deemed necessary. In examining the documents, I have assumed 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, and the correctness of the facts set forth in such documents.

Nothing came to my attention during the course of my investigation that led me to conclude that any such documents were not genuine or authentic or that the facts set forth therein

were not true. Any opinion expressed herein relates only to the Company and Information. It should not be relied on by any other person or in connection with any other transaction.

I am authorized to practice law in the State of Utah, and within the United States. This opinion covers, and is rendered under, the laws of the United States. Further, I am permitted to practice before the Securities and Exchange Commission (the “SEC”) and have not been prohibited from practice thereunder. Counsel is not currently—and has not been in the previous 5 years—suspended or barred from practicing law in any state or jurisdiction or charged in any civil or criminal case.

Inquiry and Investigation

As to matters of fact upon which counsel has relied and obtained, directly or indirectly from public officials, including officials of OTC Markets Group, and from officers of the Company and other sources, I have believed such sources to be reliable. 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. Based upon my inquiry of management and the directors of the Company, to the best of my knowledge, neither the Company, its officers or directors, any holder of 5% or more of the securities of the Company, nor Counsel are currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

In addition, I have viewed a portion of the information filed by the Company on otcmarkets.com, including 15c2-11 information contained in:

- a. the Company’s annual report for the period ending December 31, 2017, including the amendment of that report on May 9, 2019;
- b. the annual report for the period ending December 31, 2018, including the amendments of that report on May 9, 2019 and June 27, 2019;
- c. the annual report for the period ended December 31, 2019;
- d. the annual report for the period ending December 31, 2020, (which was filed on February 18, 2021; including the amended annual report for the period ending December 31, 2020), (which was filed on February 18, 2021; including the amendment of that annual report on March 23, 2021);
- e. the annual report for the period ending December 31, 2021, (which was filed on March 18, 2022);
- f. the quarterly reports for the periods ending: 1. March 31, 2022 (which was filed on May 13, 2022); 2. June 30, 2022 (which was filed on August 12, 2022); 3. September 30, 2022 (which was filed on November 14, 2022);

- g. the annual report for the period ending December 31, 2022, which was filed on March 30, 2023, and which was amended on May 16, 2023;
- h. the quarterly reports for the periods ending 1. March 31, 2023 (which was filed on June 18, 2023); 2. June 30, 2023 (which was filed on August 17, 2023); and September 30, 2023 (which was filed on November 14, 2023);
- i. the annual report for the period ending December 31, 2023 (which was filed on March 28, 2024); and
- j. the revised annual report for the period ending December 31, 2023 (which was filed on March 29, 2024).

I have conducted video conferences with all of the officers and directors of the Company, Joshua T. Hanes, Eric Willeitner, and Jeffrey Johnson regarding the Company and its filings with OTC Markets, which they confirmed they believe to be accurate. I also have spoken with Benjamin Young, C.P.A., the accountant for the Company, who confirmed that the financial statements that they prepared are not audited, and that he believes such financial statements are materially accurate and prepared according to GAAP. I have confirmed that the Company has previously made filings with the Securities & Exchange Commission but ceased doing so when it filed its Form 15 on November 30, 2007.

I received email confirmation from Amy Merrill, principal at Standard Registrar & Transfer Company, the Issuer's transfer agent, and have confirmed that it is registered with the SEC, and I confirmed—including by a review of the Shareholder List—the number of shares of the outstanding with the Company in the number of 322,986,903 common shares and Series B shares as of the date of this letter, and no shares of preferred stock outstanding, based on their compilation and review of the Issuer's stock records.

I have confirmed that the Company has not, at any time within the last three (3) years, engaged any person or entity to act in promotional activities related to the shares of the Company. Moreover, I have confirmed that the Company is not aware of any sales of Company securities by any insider within the past three (3) years. In all of my investigations, interviews, and reviews of information, I have determined that all such sources were believed to be reliable and nothing came to my attention to indicate otherwise.

Finally, I have also investigated and confirmed the shares issued and held by each of the officers, directors, or control persons of the Company. Those individuals are listed and the shares owned and held by each, as of the date of this letter, are described below.

Officers & Directors	SHARES
Joshua T. Hanes, President & Director	10,010,000 shares of common stock
1090 Center Park Drive	40,000,000 shares of Series B common stock
Park City, UT 84098	

Eric Willeitner, Secretary & Director 1090 Center Park Drive Park City, UT 84098	1,650,000 shares of common stock
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Jeffrey Johnson, Secretary & Director 1090 Center Park Drive Park City, UT 84098	250,000 shares of common stock
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<u>Control Persons</u>	<u>SHARES</u>
David M. Clark 1108 E. Sherwood Dr. Kaysville, UT 84037	26,792,498 shares of common stock
Mark McLaughlin 1090 Center Park Drive Park City, UT 84020	56,146,721 shares of common stock

I have made specific inquiry with and confirmed from each of the above-listed officers, directors, and control persons that there have been no sales of any securities by insiders within the twelve (12) month period prior to this opinion. Moreover, during my inquiries, nothing has come to my attention indicating that any of the insiders is in possession of any material non-public information regarding the Company or its securities that would prohibit any of them from buying or selling securities under Rules 10b-5 or 10b5-1 under the Exchange Act.

Conclusions


Based on the examination and inquiry as set forth above, I am of the opinion that the Information for and through the period ending December 31, 2023 (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 Guidelines for Providing Adequate Current Information, which are located on the Internet at www.otcmarkets.com, and (iv) has been posted in the OTC Disclosure & News Service.

Based on the examination and inquiry as set forth above, I am of the opinion that the Company is not presently, and was not within the past 12 months, a “shell company” as that term is defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934.

This opinion may be relied upon by OTC Markets Group in determining whether to permit quotations in the Issuer’s securities in the OTC Markets quotation venue. No other persons may rely on such opinion and no other use of this opinion is authorized without the written consent of the undersigned. OTC Markets Group is hereby granted full and complete permission and rights to publish the letter through the OTC Disclosure & News Service for public viewing.

Very truly yours,

CARR & WADDOUPS

A handwritten signature in blue ink, appearing to read 'Trent J. Waddoups', is written over a faint, light blue circular stamp or watermark.

Trent J. Waddoups

