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April 1, 2024

OTC Markets, Inc.  
300 Vesey Street  
12th Floor  
New York, NY 10282

RE: ITALIAN FOOD & BEVERAGE CORP. (IFBC)

Dear Sir or Madam:

I have been asked by Italian Food & Beverage Corp. (the "Issuer") to provide OTC Markets, Inc. a letter with respect to the information publicly disclosed by the Issuer and published in the OTC Disclosure and News Service. I understand that this letter will be posted by the Issuer and will be published, accompanying the Issuer's disclosure, in the OTC Disclosure and News Service. OTC Markets, Inc. is entitled to rely on such 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 have been retained by the Issuer for the purpose of rendering this letter and related matters. I am serving as disclosure counsel for the Issuer and have been retained also for the purpose of reviewing the current information supplied by the Issuer. I have examined such corporate records and other documents and such questions of law as I have considered necessary or appropriate for the purpose of rendering this letter.

I am licensed to practice law in the state of PA, DE and NY. I am allowed to practice before the SEC and am not prohibited from practicing before it. This letter applies to the laws of the United States of America. As to matters of fact, I have relied on information obtained from public officials, officers of the Issuer and other sources and all such sources are believed to be reliable.

I have reviewed all the documents provided to OTC Markets, Inc. by the Issuer in connection with the following reports, all posted to OTCMarkets.com: 2023 Annual Report (posted to OTCMarkets.com on March 17, 2024), 2022 Annual Report (posted to OTCMarkets.com on March 29, 2023), quarterly report for the quarters ended March 31, 2023 (posted May 9, 2023), June 30, 2023 (posted August 21, 2023), and September 30, 2023 (posted November 14, 2023). The information referred to herein (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 Exchange 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; (iii) complies as to form with the Sheets Guidelines for Providing Adequate Current Information, which are located on the internet at [www.otcmarkets.com](http://www.otcmarkets.com); and (iv) will be posted in the OTC Disclosure and News Service.

The person responsible for preparing the financial statement contained in the disclosure by the Issuer was Don D. Meyers, Accountant for the Issuer, who is qualified to prepare such financial statements by virtue of professional experience and education. The financial statements have not been audited.

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The Issuer's transfer agent is TranShare Corporation, Clearwater, Florida (the "Agent"). The Agent is registered with the SEC. I have used the transfer agent's records to confirm the number of issued and outstanding shares of the Issuer as set forth in the Disclosure Statement and Financial Statements.

I have also reviewed the information published by Issuer on the OTC Disclosure and News Service and have personally met with and discussed the information with management and a majority of the directors of the Issuer, specifically, Candido Luzzi.

I also note that Issuer was never a "shell company" as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934. To the best of my knowledge, after inquiry of management and directors of the Issuer, neither the Issuer, any 5% shareholder, or any counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws. To the best of my knowledge, after inquiry of management and directors of the Issuer, neither the Issuer, any 5% shareholder, or any counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

Neither I, nor McNees, Wallace & Nurick, have received, or have an agreement to receive in the future, shares of the Issuer's stock, in payment for services.

Neither I, nor McNees, Wallace & Nurick is currently, or has in the past five years, been the subject of an investigation, hearing, or proceeding by the SEC, the U.S. Commodity Futures Trading Commission (CFTC), the Financial Industry Regulatory Authority (FINRA), or any other federal, state, or foreign regulatory agency.

I am not currently, and have not been, at any time in the past five years, suspended or barred from practicing in any state or jurisdiction, nor been charged in a civil or criminal case.

No person other than OTC Markets, Inc. is entitled to rely on this letter, however, OTC Markets, Inc. has full and completed permission and right to publish the letter in the OTC Disclosure and News Service for viewing by the public.

Sincerely,



Allen Tucci  
MCNEES WALLACE & NURICK LLC