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OTC MARKET GROUPS, INC. GOOD VIBRATIONS SHOES INC. (GVSI) RE: ANNUAL DISCLOSURE 2022

Dear Sir or Madam:

We have acted as counsel since March 31, 2021 to Good Vibrations Shoes Inc. (the "Company") on specific securities and corporate issues and were retained for the purpose of reviewing the current information supplied by the Company. We are domiciled and licensed in the District of Columbia. We are residents of the United States. OTC Markets may rely upon this letter in determining whether the Company has made adequate current information publicly available in accordance with Rule 144(c)(2) under the Securities Act of 1933. Attorney Ernest Stern is not currently, or within the past five years, barred or suspended from practicing in any state or jurisdiction, has not been charged in any civil or criminal case and is not currently, nor 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. Neither Attorney Ernest Stern nor, to his knowledge, any person associated with his law firm owns any shares of issuer's securities and has never received or has any agreement to receive any of the issuer's stock in payment for services.

We have (i) personally interviewed via phone conference the management and the sole director of the Company, George Sharp, CEO and President, (ii) reviewed the Annual Report for the period ended December 31, 2022 as revised and (iii) discussed the information with management and the sole director of the Company.

To the best of our knowledge, after inquiry of management, including the CEO and President, neither the Company nor the 5% holders of securities of the Company are currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws. There are no other family relationships or related party transactions with the Company that are required to be disclosed in its filings or in this attorney letter.

This letter covers the laws of the United States and does not depend on another law firm's opinion or letter. We are permitted to practice before the Securities and Exchange Commission without prohibition. A representative of the Company is responsible for the preparation of the financial statements in accordance with generally accepted auditing principles, under the supervision of the CEO and President, and the financial statements are unaudited. We may rely on information obtained from public officials and have relied upon information from the officers of the Company, and we believe that these sources are reliable. In rendering this letter, we have examined the following:

1. Corporate records of the Company.
2. Financial documents including: Balance Sheet, Statement of Operations, Statement of Cash Flows and notes to the financial statements for the year ending December 31, 2022. The financial document for this period was prepared by George Sharp.
3. Representations made to us by the officers and directors of the Company which we deem as reliable.



4. Review of the shareholders' list provided by the Company's transfer agent: Signature Stock Transfer, Inc., 14673 Midway Road, Suite 220, Addison, Texas 75001, Phone 972 612-4120, indicating the shares outstanding and confirming that Signature Stock Transfer is registered with the Securities and Exchange Commission.

This letter is governed by and shall be interpreted in accordance with the Legal Opinion Accord (the "Accord") of the American Bar Association Section of Business Law (1991). Therefore, it is subject to a number of qualifications, exceptions, definitions, limitation on coverage, and other limitations, all as more particularly described in the Accord, and this letter should be read in conjunction therewith. The law relevant to the opinions expressed herein is limited to the laws of the United States of America.

Based on our limited review and to the best of our knowledge, we are of the opinion that the Company's Annual Report as revised:

1. Constitutes "adequate current public information" concerning the securities and "is publicly available" within the meaning of Rule 144(c)(2) under the Securities Act of 1933;
2. Includes all the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the securities under Rule 15c2-11 under the Securities Exchange Act of 1934;
3. Complies as to form with the OTC Market Guidelines for providing adequate Current Information, which are located on the internet at www.otcmarkets.com;
4. Has been posted on February 21, 2023, through the OTC Disclosure & News Service;
5. Signature Stock Transfer is registered under the Securities and Exchange Act of 1934;
6. The Company was a shell corporation as of December 31, 2022; and
7. This letter may be relied on by OTC Markets, Inc. but may not be used or relied upon by any other person for any other purpose whatsoever, without in each instance our prior written consent. OTC Markets may publish this letter through OTC Disclosure & News Service for viewing by the public or regulators.

Respectfully,
CULHANE MEADOWS PLLC

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Ernest Stern

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ERNEST M. STERN, Partner