

HESKETT & HESKETT

ATTORNEYS AT LAW

JOHN HESKETT
JACOB HESKETT

JACK HESKETT (1932 - 2005)
BILL HESKETT (1933 - 1993)

2401 NOWATA PLACE, SUITE A
BARTLESVILLE, OKLAHOMA 74003

TELEPHONE (918) 336-1773
FACSIMILE (918) 336-3152
Email: info@hesklaw.com

April 24, 2024

OTC Markets Group, Inc.
304 Hudson Street
Second Floor
New York, New York 10013

Re: FINRA Identification: Gold and Gemstone Mining, Inc., Trading Symbol (GGSM)

Dear Sir or Madame:

In accordance with the requirements of the OTC Markets, I hereby submit the following:

1. OTC Markets 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) under the Securities Act of 1933*.

2. I am a U.S. resident and the general securities counsel to Gold and Gemstone Mining, Inc., Trading Symbol (GGSM) and have served in this capacity since September 2023 and I have been retained by the Issuer for the purpose of rendering this letter and other matters. I do not own any shares of the Issuer, nor have I received, an agreement to receive in the future, shares of the Issuer's stock in payment for services.

3. I have examined such corporate records and other documents and such questions of law as I considered necessary or appropriate for purposes of rendering this letter.

4. I am authorized to practice law in the State of Oklahoma. The jurisdictions covered by this letter are limited to the laws of the United States and to the laws of the State of Oklahoma.

5. I am permitted to practice before the Securities and Exchange Commission ("SEC") and I have not been prohibited from practice thereunder. I have never been or currently, or in the past five (5) 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.

6. I have never been or currently or in the past five (5) years, suspended or barred from practicing in any state or jurisdiction, and I have never been or currently or in the past five (5) years been charged in a civil or criminal case

7. As to matters of fact, I may rely or have relied on information obtained from public officials, officers of the Issuer and other sources, which such other sources, I believe to be reliable.

8. I have examined the Issuer's Certificate of Incorporation, By-laws, Certificates of Designation, Annual Report for the year ending 1/31/2021, uploaded 9/24/2021, the Quarterly Report for quarter ended 4/30/2022, uploaded 6/13/2022, the Quarterly Report for quarter ended 7/31/2022, uploaded 9/13/2022, the Amended Quarterly Report for quarter ended 10/31/3022, uploaded 3/2/2023, and the Annual Report for quarter ended 1/31/2022, uploaded 4/28/2023, the Quarterly Report for quarter ended 4/30/2023, uploaded 6/20/2023, the Quarterly Report for quarter ended 7/31/2023, uploaded 10/1/2023, the Amended Quarterly Report for quarter ended 9/30/3023, uploaded 3/10/2024, and the Annual Report for quarter ended 12/31/2023, uploaded 3/27/2024, and such other documents as I deemed advisable in connection with the preparation of this letter (the "Information").

9. I wish to advise you that the Information (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-II 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.otcm Markets.com, and (iv) has been posted through the OTC Disclosure and News Service.

10. Tari Julia of Tari Consulting Tax, Accounting & Financial Reports, is responsible for the review of the financial statements contained in the Information and is responsible for the preparation of financial statements for the year ended December 31,2023.

11. Securities Transfer Corporation, office at, 2901 N. Dallas Parkway, Suite 380, Plano Texas 75093, is the transfer agent and registrar of the Issuer and is registered with the SEC. The number of outstanding shares of Common Stock of the Issuer described in the information was confirmed by us with the number of outstanding shares of Common Stock based upon the records of the transfer agent disclosed to us. We found no material discrepancies between the numbers.

12. I, Jacob Heskett, (i) met with management and a majority of the directors and in fact I met with Rudi Khelces (via telephone conference), who is the CEO, President, Secretary, Treasurer and discussed the Information with management of the Issuer.

13. To the best of my knowledge, after inquiry of management and the directors of the Issuer, I am not aware of the Issuer, any five percent (5%) holder or our firm (or any member of our firm) being currently under investigation by any federal or state regulatory authority for any violation of any federal or state securities laws.

14. No person other than OTC Markets is entitled to rely on this letter. I grant OTC Markets full and complete permission and rights to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators.

15. Gold and Gemstone Mining, Inc., Trading Symbol (GGSM) has had ongoing operations and is therefore an "Issuer" that is not a "Shell Company" as defined in *Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934*.

Respectfully,



Jacob Heskett