

April 18, 2024

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

Re: Attorney Letter for AVOCA, L.L.C., ("AVOCA")

Ladies and Gentlemen:

I have been engaged by the Company to review certain annual and quarterly reports of the Company that have been filed by it with the OTC Markets Group, Inc. (the "OTC Markets Group") and that are to be published in the OTC Markets Group "OTC Disclosure & News Service" as of the date hereof (the "Information" [as defined below]); and to render this opinion letter in accordance with the OTC Markets Group's "Attorney Letter Agreement" and the accompanying "Attorney Letter Guidelines" (the "Opinion Letter") as to whether the Information regarding the Company that is publicly-traded on the OTC Markets Group's "OTC Pink Tier" under the trading symbol "AVOA": (i) constitutes "adequate current public information" concerning the Company and the Company Securities and "is, available" within the meaning of Rule 144(c)(2) promulgated by the United States Securities and Exchange Commission (the "SEC") under the Securities Act of 1933, as amended (the "Securities Act"); (ii) includes all of the Information that a broker-dealer would be required to obtain from the Company to publish a quotation of the Company Securities under Rule 15c2-11 promulgated by the SEC under the Securities Exchange Act of 1934, as amended (the "Exchange Act"); (iii) complies with the OTC Markets Group's "OTC Pink Disclosure Guidelines" published on the Internet at www.otcm Markets.com; and (iv) has or will be posted through the OTC Disclosure & News Service, among other matters. In considering the foregoing and subject to the conditions outlined herein under the heading "Qualifications," below, I hereby verify the following and opine with respect to the Company as follows, concerning the matters listed in the Attorney Letter Guidelines. For ease of reference, review and clarity, I have presented such matters in the order they are presented in such Attorney Letter Guidelines, appropriately numbered in "Item" number sequence.

Attorney Letter Requirements

1. This Opinion Letter, which is addressed to the OTC Markets Group, may be relied upon by the OTC Markets Group, as of the Opinion Letter's date, in determining whether the Information published in the OTC Disclosure & News Service about the Company constitutes adequate current public information within the meaning of SEC Rule 144(c)(2) promulgated under the Securities Act of 1933.

2. The undersigned counsel is a United States resident and is serving as general counsel to the Company, and is also contracted by the Company as its Executive Director as of May of 2022. . The firm of Milling Benson Woodward, L.L.P. has been counsel to the Company for over five decades. Undersigned counsel has been retained to provide this Opinion Letter and other related matters. Undersigned counsel owns eleven (11) shares of the Company stock and purchased those shares on the open market on March 17, 2016, May 23, 2018, June 8, 2018 and July 16, 2018 with no restrictions on the purchased stock. Undersigned counsel has no arrangements or understandings with the Company under which the undersigned will receive any Company Securities or other securities of the Company, currently or in the future, in payment for legal services or otherwise.
3. Undersigned counsel has examined such corporate records and other documents and the Information outlined herein and has considered such questions of law as deemed reasonably required, necessary or prudent for the purposes of rendering this Opinion Letter.
4. Undersigned counsel is a member in good standing of the Louisiana State Bar Association, and is authorized to practice law in the State of Louisiana, and in the United States of America, as may be applicable to this Opinion Letter or otherwise.
5. Undersigned counsel is permitted to practice law before the Securities and Exchange Commission and has never been prohibited from practice thereunder. Undersigned counsel is not currently, and has not 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.
6. Undersigned counsel is not currently, and has not in the past five years been, suspended from practicing law in any state or jurisdiction; nor has he been charged in any civil or criminal proceeding.
7. Undersigned counsel has relied upon information obtained from public officials and applicable state and SEC websites, among others, and the representations of the members of the management of the Company, along with corporate books and records of the Company, information provided in response to my inquiries by its transfer and registrar agent, American Stock Transfer & Trust Company, LLC (the "Company Transfer Agent"), among others, and all of such sources are believed by the undersigned to be reliable sources for the information that I have relied upon in rendering this Opinion Letter.
8. **OTC Markets Group Filings Relied Upon.** The Information, which I have reviewed in connection with the preparation of this Opinion Letter, constitutes the following reports, which were posted on the OTC Disclosure & News Service on the dates indicated in the following order from most recently filed: (i) Company Annual Report and Financials for Year Ended December 31, 2023 and Disclosure Statement for Year Ended December 31, 2023 (Posted-021324) ; (ii) Company Quarterly Report and Financials for Quarter Ended September 30, 2023 and Disclosure Statement for Quarter Ended September 20, 2023 (Posted-102523); (iii) Company Quarterly Report and Financials for the Quarter Ended

June 30, 2032 and Company Quarterly Disclosure Statement for Quarter Ended June 30, 2023 (Posted-091323); (iv) Company Quarterly Report and Financials for the Quarter Ended March 31, 2023 and Company Quarterly Disclosure Statement for Quarter Ended March 31, 2023 (Posted-051023).

9. Based upon all matters outlined herein, it is the undersigned counsel's opinion that the Information regarding the Company and the Company Securities: (i) constitutes adequate current public information concerning the Company and the Company Securities and is available within the meaning of Rule 144(c)(2) promulgated by the SEC under the Securities Act; (ii) includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation of the Company Securities under Rule 15c2-11 under the Securities Exchange Act of 1934; (iii) complies with the OTC Markets Group's Pink Basic Disclosure Guidelines which are located on the Internet at www.otcm Markets.com; and (iv) has been posted through the OTC Disclosure & News Service.

10. Mrs. Marion Rapier, a licensed CPA contracted by the Company, prepared the financial statements of the Company contained in the Information. Mrs. Rapier's qualifications for preparing financial statements include, graduating with a bachelor of science degree in accounting from Brenau Women's College, receiving her CPA license from the state of Louisiana in the late 1990's, working in the audit department of an international accounting firm, working in industry for several years as Controller or CFO for several New Orleans based companies, and currently retaining a small accounting consulting practice. The Company's financials are audited by Mr. Mark R. Munson, CPA of LeGlue & Company, CPA's, L.L.C., located at 2850 Energy Center, 1100 Poydras St., New Orleans, LA 70163.

11. **Company Transfer Agent and Confirmation of Outstanding Shares.** The Company's Transfer Agent is American Stock Transfer & Trust Company, LLC, 6201 15th Avenue, Brooklyn, New York 11219, Telephone, 719-921-8300. The Company's Transfer Agent is registered with the SEC. The respective outstanding shares of the Company contained in the Information were confirmed by undersigned counsel through direct contact with the Company Transfer Agent in emails and/or telephone conversations.

12. **Management Meeting regarding the Information.** The undersigned personally: (i) conferred with all of the members of the Board of Managers and the President, Treasurer, and the Executive Director of the Company regarding the Information, namely: John P. (Jack) Laborde, who is the President and a Member of the Board of Managers of the Company; Bernard E. Boudreaux, Jr., a Member of the Board of Managers of the Company; Charles Mark Duthu, Treasurer and a Member of the Board of Managers of the Company; Lenny Sawyer, III, a Member of the Board of Managers of the Company; and Edwin R. (Rod) Rodrigues, Jr. a Member of the Board of Managers of the Company; (ii) reviewed the Information, as amended (if applicable), as of the date of this Opinion Letter that has been published in the OTC Disclosure & News Service and that is referenced above; and (iii) discussed the Information with all members of the Board of Managers and members of management of the Company to the extent deemed reasonably required or necessary by the undersigned to issue this Opinion Letter.

13. Lack of Adverse Proceedings. To the best knowledge of the undersigned and following a discussion with members of management of the Company and a cursory background check of each such member, no manager, officer or 5% shareholder of the Company (or counsel) is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

14. Reliance. No person, other than the OTC Markets Group, is entitled to rely on this Opinion Letter; and the OTC Markets Group has full and complete permission of the undersigned and rights to publish this Opinion Letter through the OTC Disclosure & News Service for viewing by the public and regulators.

15. Shell Company Information. To the best personal knowledge of the undersigned, and based upon a review of the Information, and discussions with management, it is the opinion of the undersigned that the Company is not, and prior to its conversion from a Louisiana corporation to a Louisiana limited liability corporation (see No.16 below), was not a "shell company" as defined in Rule 405 of the Securities Act or Rule 12b-2 of the Exchange Act.

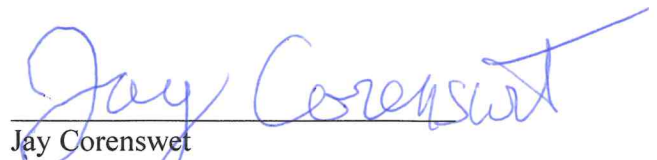
16. Company Conversion. It is noted that the Company was converted from a Louisiana corporation to a Louisiana limited liability corporation in December of 2015, pursuant to the Louisiana Business Corporations Act, R.S. 12:1-950 et. Seq. As part of the conversion, the shares of company stock were converted to units of the same denomination. Undersigned counsel has reviewed all of the conversion documents and found them to be in accordance with the applicable law.

To the best knowledge of the undersigned, the Company has never been assigned a "Caveat Emptor" designation by the OTC Markets Group.

Qualifications

The opinions and the factual information provided herein speak only as of the date of this opinion Letter, and I assume no responsibility to update these opinions or this factual information unless engaged otherwise by the Company in the future; and no person, entity or otherwise, whatsoever, except the Company and the OTC Markets Group, is entitled to rely upon the opinions and the information expressed herein.

Sincerely,



Jay Corensweat
Milling Benson Woodward, L.L.P.
Louisiana State Bar # 19526