

April 24, 2024

Gourmet Provisions International Corporation
322 Mall Blvd.
Monroeville, PA 15146

RE: Gourmet Provisions International Corporation (trading symbol GMPR)

The Law Office Ira E. Branham ("Counsel") with its principal offices at 645 Hambley Blvd. Pikeville, KY 41501 has been retained by Gourmet Provisions International Corporation (hereinafter the "Company") for the purposes of posting this letter on the OTC Disclosure and News Service, OTC Markets with an address of 300 Vesey Street, New York, NY 10282 is entitled to rely upon this letter in determining whether the Company has made adequate current information publicly available within meaning of Rule 144© (2) of the Securities Act of 1933.

Counsel does not serve as regular counsel to the Company. The undersigned attorney is a resident of the United States of America and has been retained by the Company to render this letter. The undersigned attorney is licensed to practice law in the highest court in the state of Kentucky and this letter covers the jurisdiction of the state of Kentucky as permitted to practice before the Securities and Exchange Commission and has not been prohibited from practice thereunder and the laws of the United States.

OTC Markets Group, Inc. ("OTCMG") is entitled to rely upon the contents of this letter solely for the purpose of determining whether the Company has made adequate current information publicly available within the meaning of Rule 144© (2) under the Securities Act of 1933, as amended (the "Act"). OTCMG has full and complete permission and rights to publish this letter with OTC Disclosure and News Service for viewing by the general public and regulators, and OTCMG may rely upon this opinion in determining whether the Company has made adequate current information publicly available within the meaning of Rule 144 © (2) of the Act without the prior written consent of counsel. However, this opinion may not be quoted to, furnished to or relied upon, by any other person, including, without limitation, public investors making their investment decisions, without the prior written consent of Counsel.

In rendering this letter, we have examined the corporate records and other documents and such questions of law that I have considered necessary or appropriate for the purpose of this letter. This includes but is not limited to: Company's corporate minutes and actions of the Company's Board of Directors and its Shareholders, its Certificate of Incorporation (and any amendments thereto).

This opinion is to address the financial filing accordingly, we have reviewed the following reports: Annual Report for period ending 12/31/23 posted 3/27/24; Revised Annual Report for period 12/31/22 posted 8/30/23; Quarterly Report for period 9/30/23 posted 12/13/23; Revised Quarterly Report for period 6/30/23 posted 8/30/23; Revised Quarterly Report for period 3/31/2023 posted 8/30/2023.

In rendering this letter, Counsel has met with, via telephone, and directly communicated with management, James Vowler, CEO and Director and William Vowler a director. Counsel believes it can rely on representations of the Company. Counsel has not and does not have an agreement with Company to receive shares of the Company stock as payment for services. The Company is not nor has been a shell company as defined in Rule 405 of the Securities Act of 1933 and 12-b-2 of the Exchange Act.

Counsel is not currently nor has been in the past five years, suspended or barred from practicing in any state jurisdiction and has not been charged in any civil or criminal case. Counsel has not been paid in stock of the Company. Further, Counsel is not currently and has not in past five years been subject of an investigation, hearing, or proceeding by the SEC, the US Commodity Futures Trading Commissions (CFTC), the Financial Industry Regulatory Authority (FINRA), or any other federal, state or foreign regulatory authority.

In our opinion, the Annual Report constitutes adequate current information that is publicly available within the meaning Rule 144(c)(2) under the Securities Act of 1933 as a result of such Annual Report being posted on the OTC Disclosure and News Service posted on October 5, 2016 and all interim reports identified above, and that the said reports includes all of the information that a brokerdealer would be required to obtain from the Company to publish a quotation for all of the Securities of the Company under Rule 15c2-11 under the Securities and Exchange Act of 1934, and that the Annual Report complies as to form with the OTC Pink Basic Disclosure Guidelines.

The party responsible for the preparation of the financial statements is Jim Vowler, Chief Financial Officer for the Company. Mr. Jim Vowler has extensive experience in public companies trading on OTC Markets. Mr. Jim Vowler can be contacted on OTC Markets Web Page. The financial statements have not been audited.


The Company's transfer agent is Pacific Stock Transfer Co., 6725 Via Austi Pkwy, Suite 300 Las Vegas Nevada 89119, which is registered transfer agent with the Securities and Exchange Commission, Counsel confirmed the

outstanding shares set forth in its reports by contacting and confirming with the transfer agent.

Counsel has (i) has met, via telephone, and had direct communications with management of the Company, (ii) reviewed Information, as amended, published by the Issuer through the OTC Disclosure and News Service and (iii) discussed the Information with management and of the director of the Company.

To the best knowledge of this firm, after inquiry of management and the Director of the Company, neither the Company nor any 5% holder, or the undersigned attorney, is currently under investigation by any Federal or state regulatory authority for any violation of Federal or state securities laws.

Sincerely,



Ira E. Branham
Law Office of
Ira E. Branham