



April 29, 2024

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

Re: Fortran Corporation (the “**Issuer**”)  
Annual Report for the fiscal year ended December 31, 2022 (the “**Annual Report**”)

Dear Sir or Madam:

This letter is in response to the request that we express our opinion as to the accuracy and current nature of information provided by Fortran Corporation (“FRTN” or “the Issuer”). This opinion letter is intended only to be relied on by OTC Markets Group 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. Accordingly, we grant OTC Markets Group full and complete permission and rights to publish this letter through their OTC Disclosure and News Service for viewing by the general public and requisite regulators.

In connection with the rendering of this opinion, we have investigated such matters and examined such corporate records and other documents as we deemed necessary and relevant as a basis for the opinion hereinafter set forth. This opinion is expressed solely on the facts and assumptions set forth herein and is specifically limited to the investigation and examinations stated.

In our examination of the documents, we have assumed the genuineness of all signatures, the legal capacity of all natural persons, authenticity of documents submitted to us as originals, the conformity with originals of all documents delivered as copies, and the correctness of the facts set forth in such documents when the facts were found to be outside the scope of our examination. For the purposes of rendering this opinion, we have assumed that no person or entity has engaged in fraud or misrepresentation regarding the inducement relating to, or the execution or delivery of, the documents reviewed. Furthermore, we express no opinion as to the validity of any of the assumptions, form, or content of any financial or statistical data contained therein. We have gathered and relied on information obtained from public records, officers of the Issuer, and other sources. We also find the following documents, due to their nature and source, to be self-authenticating: certified records of regularly conducted foreign and domestic business activity, public records and reports, domestic public documents under seal, foreign public documents, official publications, and other acknowledged documents.

We acknowledge that the Issuer has provided an annual or quarterly report and financial statements for the following periods and posted on the following dates listed in **Table 1**:

**Table 1:**

| <b>Report Type and Period End Date</b>                                   | <b>Published Date</b> |
|--|-----------------------|
| Annual Report for Year Ending December 31, 2022                          | March 27, 2023        |
| Attorney Letter for Annual Report Dated December 31, 2022                | April 6, 2023         |
| Quarterly Report for the Three Months Ended March 31, 2023               | May 15, 2023          |
| Quarterly Report for the Six Months Ended June 30, 2023                  | August 8, 2023        |
| Quarterly Report for the Six Months Ended June 30, 2023 As Amended       | August 21, 2023       |
| Quarterly Report for the Six Months Ended June 30, 2023 As Amended       | August 31, 2023       |
| Quarterly Report for the Nine Months Ended September 30, 2023            | November 13, 2023     |
| Quarterly Report for the Nine Months Ended September 30, 2023 As Updated | November 22, 2023     |
| Annual Report for the Year Ended December 31, 2023                       | March 29, 2024        |

In our opinion, the Issuer’s Disclosure Statement and Annual Reports, as well as the Issuer’s Disclosure Statement and Quarterly Reports, as published on the dates listed in **Table 1**, above:

- (i) constitutes “adequate current public information” concerning the securities of the Issuer and “is publicly available” within the meaning of Rule 144(c)(2) under the Securities Act of 1933;
- (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 (the “Exchange Act”);
- (iii) complies as to form with the OTC Markets Group Guidelines for Providing Adequate Current Information, which is available at: <http://www.otcmarkets.com/content/doc/DisclosureGuidelines.pdf>; and
- (iv) has been posted on the OTC Disclosure and News Service.

In our review, we have been cautious to the presence of any information that reasonably indicates the existence of material inaccuracies or any information that would indicate the

source of the materials to be unreliable. We cross-referenced the documents listed on the OTC Disclosure and News Service with other documents and information made available to us, as well as with other information we obtained independently from outside sources. Through the exercise of reasonable diligence, nothing came to our attention during the course of the examination that led us to believe that any documents presented to us were not genuine or authentic or that the facts set therein were untrue.

The financial statements disclosed by the Issuer were prepared by Dayne L. Miller, the Issuer's Chief Financial Officer. Mr. Miller has acted as the Issuer's Chief Financial Officer since 2019 and has multiple years of accounting and SEC compliance experience.

The Company's transfer agent is Colonial Stock Transfer Co., Inc., located at 7840 S. 700 E., Salt Lake City, UT 84070. The Issuer's transfer agent is registered with the SEC. A shareholders list provided by the Transfer Agent as of each of the period end dates listed above in **Table 1** was cross-referenced with the other information provided to us by the Issuer to determine the number of outstanding shares set forth in the Information and Disclosure Statement.

We have personally met, via video teleconference, with the Issuer's Chief Executive Officer and Director, Kent Greer, the Issuer's Chief Financial Officer and Director, Dayne L. Miller, and the Issuer's Director Glenn Withers, and have had numerous correspondences with the Issuer's management and directors. We have also reviewed the information published by the Issuer through the OTC Disclosure and News Service and discussed the contents of the information with the Issuer's management and directors. We have not discovered any instances that would indicate that any officer, director, 5% holder, or counsel of the Issuer is currently under investigation by any governmental authority for violation of federal or state securities law.

It is our opinion that the information contained in documents the Issuer has listed on the OTC Disclosure and News Service satisfies the requirements of OTC Markets. Accordingly, based on our review, it is our opinion that there is reasonable basis to support the belief that the information provided by FRTN is current and accurate, the sources of the aforementioned information are reliable and otherwise in compliance with the requirements of Rule 15c2-11 and OTC Markets Group's Guidelines for Providing Adequate Current Information.

In reviewing the Issuer's current filings, we do not believe that the Issuer is currently deemed a "shell company" as defined by Rule 405 of the Securities Act of 1933, having \$292,000 in total assets for the year ended December 31, 2023, as well as consistent operations and revenues. Since the Issuer was formed in the 1940's, approximately 80 years prior to the date of this opinion, it is not possible to determine if the Issuer has ever been a shell company since inception. However, none of the Issuer's filings that are able to be viewed, beginning in 1995, resemble those of a shell company.

This opinion letter is based on our knowledge of the law and facts as of the date hereof. This letter has been drafted based upon our interpretation of the laws of the United States and the rules and regulations promulgated by the Securities and Exchange Commission of the United States. We assume no duty to communicate with you with respect to any matter that comes to our attention hereafter this Opinion Letter is filed. We have been retained by FRTN for the purposes of reviewing the current information supplied by the issuer and to express our opinion as to the accuracy and current nature of information in relation to filing of current unaudited financials and disclosures by the Issuer.

The undersigned owns no shares of the Issuer.

The undersigned is a resident of Asheville, North Carolina. The undersigned is authorized to practice law in the State of Florida, the District of Columbia, and the United States of America. The undersigned is permitted to practice before the Securities and Exchange Commission and has never been suspended or barred from practice in any state or jurisdiction. The undersigned counsel is not currently, and has not within 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. The undersigned has never been charged in a civil or criminal case.

Thank you for your time and attention.

Sincerely,

A handwritten signature in blue ink, appearing to read 'William Eilers', with a stylized flourish at the end.

William Eilers, Esq.