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April 5, 2023

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

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

Dear OTC Markets,

My office has been retained and asked to provide an opinion with respect to the Annual Report (filed in accordance with OTC Pink Basic Disclosure Guidelines) publicly disclosed by the Issuer and published with the OTC Disclosure and News Service on March 27, 2023 for the fiscal year ended December 31, 2022. The opinion is solely for the information of the addressee hereof and OTC Market Group is entitled to rely on such 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 (the “**Securities Act**”). The undersigned grants OTC Markets Group full and complete permission and rights to publish the letter in the OTC Disclosure and News Service for viewing by the public and regulators.

The undersigned is a U.S. resident and was retained by the Issuer solely for purpose of rendering this opinion and reviewing the current information supplied by Issuer. This opinion is based on my knowledge of the law and facts as of the date hereof. The undersigned has examined such corporate records and other documents and such questions of law as counsel has considered necessary or appropriate for the purposes of rendering this opinion.

The undersigned is licensed to practice law in the states of Colorado and North Carolina, and was admitted to the Bar of the State of Colorado in 2007 and North Carolina in 2020. The undersigned is permitted to practice before the Securities and Exchange Commission (the “**SEC**”), is not currently, and has not been in the past five years, suspended or barred from practicing in any state or jurisdiction. The undersigned has not been charged in a civil or criminal case, and has no regulatory/disciplinary history with any federal, state, or foreign regulatory agency. The laws of the United States shall be the jurisdiction covered by this letter. The undersigned has no beneficial ownership of any of the Issuer’s securities. The undersigned has not received, and has not agreed to receive in the future, shares of the Issuer’s stock, as payment for services.

In connection with the opinion set forth below, I have examined such corporate records and documents as were deemed relevant and necessary as a basis for the opinion hereinafter set forth. In such examination, the genuineness of all signatures set forth on each document has been assumed, as well as the authenticity of all original documents and the conformity to original documents of all copies of such documents as may have been supplied during the course of examination.

For the purposes of rendering this opinion, I have specifically also reviewed the following documents:

Annual Report: Disclosure Statement and Financial Statements posted on March 27, 2023 for the fiscal year ended December 31, 2022.

The terms used in this opinion shall have the meaning ascribed to them in the documents relied upon in rendering this opinion.

Regarding the common stock of the Issuer, par value \$0.0001 (the “**Securities**”), in the opinion of the undersigned, the Annual Report for the fiscal year ended December 31, 2022 published on the OTC Disclosure and News Service on March 27, 2023, (i) constitutes “adequate current public information” concerning the Securities of 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 15c2-11 under the Securities Exchange Act of 1934 (the “**Exchange Act**”), (iii) complies as to form with the OTC Markets Group’s OTC Pink Disclosure Guidelines, which are located at [www.otcmarkets.com](http://www.otcmarkets.com), and (iv) has been posted on the OTC Disclosure and News Service. Furthermore, after reasonable investigation I have no reason to believe that such information contained an untrue statement of a material fact or omitted to state a material fact in order to make the statements made, in light of the circumstances under which they were made, not misleading.

The Issuer's unaudited financial statements 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. I have reviewed the transfer agent’s outstanding share reports in order to verify that the outstanding share amounts as disclosed in the Annual Report listed above, are correct.

After an investigation of the OTC Markets and Securities and Exchange Commission filings for the Issuer, it is my opinion that the Issuer is not currently a "shell company", as defined in Rules 405 of the Securities Act and 12b-2 of the Exchange Act. 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.

I have, (i) reviewed the Annual Report published by the Issuer on the OTC Disclosure and News Service, (ii) received copies of government issued identification to verify the identity of the Issuer's management and directors. To the best of my knowledge and after reasonable inquiry of the Issuer's management and directors and written attestation provided by the Issuer's management and directors, there is no officer, director, 5% shareholder, or counsel currently under investigation by any federal or state regulatory agency for any violation of federal or state securities laws.

This opinion is solely for the information of the addressee hereof and the other parties specifically identified in the first paragraph hereof and is not to be quoted in whole or in part or otherwise referred to, nor is it to be filed with any governmental agency or other person without my prior written consent. Other than the addressee hereof and such other parties, no one is entitled to rely on this opinion. This opinion is based on my knowledge of the law and facts as of the date hereof. I assume no duty to communicate with you with respect to any other matter which comes to my attention hereafter.

Respectfully Submitted,

Smith Eilers, PLLC

A handwritten signature in black ink, appearing to read "Ken Bart", with a stylized flourish at the end.

By: Ken Bart