

May 24, 2022

OTC MARKET GROUPS, INC. 300 Vesey Street, 12th Floor New York, NY 10282

RE: Puration, Inc. ("PURA") 2021 Annual Disclosure

Dear Sir or Madam:

Donald R. Keer, Esq. has acted as counsel to : Puration Inc. ("PURA" or the "Company") on certain securities and corporate issues, as instructed by the Company. This firm is Wyoming corporation domiciled in Texas, and I am licensed in Pennsylvania. All our members, associates and employees are residents of the United States. Neither I nor any person associated with this firm owns any shares of the Company's securities, and neither I nor any person associated with this firm has ever received or has any agreement to receive the Company's stock in payment for services.

This firm was specifically tasked with reviewing the current information supplied by the Company to OTC Market Group, Inc. ("Market Group") for the year ended December 31, 2021, which was posted to ARS on April 15, 2022; Market Group may rely upon this letter in determining whether the Company has made adequate current information publicly available, whether for purposes of SEC Rule 144(c) or its own internal regulations. Please note that the Company is not now a "shell company" but has not been in the past and although it is not an SEC- reporting entity, its shareholders are currently eligible to rely on the "safe harbor" provisions of Rule 144; we provide these assurances for your benefit only.

ACI Conglomerated LLC, by reason of its ownership of the Series A Preferred Shares is a control person of the Company. Brian Shibley, a resident of Texas, is the CEO and a director but owns no shares. Brian Shibley is also a managing member of ACI Conglomerated LLC. We have interviewed, by telephone, Brian Shibley, CEO of PURA and Steven Rash, CEO of ACI Conglomerated LLC and discussed with them the information published by the Issuer through the OTC Disclosure and News Service. They demonstrated more than sufficient skills and acumen in the management of small public companies, including, specifically, disclosure obligations. They do not have any SEC, Blue Sky or FINRA regulatory history that would limit or bar them from such positions or service. There are no other control persons.

We have reviewed the annual reports and financial statements for the periods ended December 31,2020, December 31, 2021, as well as the quarterly reports for period ended March 31, 2022, all of which have been submitted to OTC Disclosure News Service and posted on www.OTCmarkets.com prior to the submission of this letter. We have also reviewed additional corporate materials and legal filings, including documents concerning the appointment of the custodian and the subsequent change of control transaction. We have discussed the referenced information with current management and the director of the Company.

To the best of our knowledge, after inquiry of management and an internet search that included both the

3663 Greenwood Circle, Chalfont, Pennsylvania 18914 215-962-9378 FINRA and SEC websites as well as an internet search, neither the Company, any officer, director, 5% holders of securities of the Company, nor corporate counsel are currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws. The Company has not received any request for information or other inquiry from FINRA or the SEC since current management assumed control in 2016 and there is no record of any manner of regulatory inquiry prior to then. There are no other family relationships or related party transactions that require disclosure in PURA's filings or in the Attorney Letter.

This letter was prepared in consideration and under the laws of the United States. We have not relied upon the opinion or representation of any other law firm. I am permitted to practice before the Securities and Exchange Commission without prohibition and have not, within the past five years, been the subject of an investigation, hearing, or proceeding by the SEC, CFTC, FINRA or any other federal, state, or foreign regulatory agency. I am not currently or have been within the past five years, suspended or barred from practicing in any jurisdiction, nor have I been charged in a civil case by any government agency or any criminal case.

I have been advised that the Company's CEO is and has been responsible for the preparation of its financial statements. The Company also uses the services of James D. Tilton, Jr. to review its presentation of financial information, and he is identified as a Consultant in its Disclosure Statement. The Company's financial statements are unaudited, but it represents they have been prepared in accordance with GAAP. Nothing in the financial statements suggests otherwise.

In rendering this letter, we have examined the following, all of which we believe is reliable:

- Corporate records and other documents provided by the Company, to-wit: Financial documents including Balance Sheet, Statement of Operations, Statement of Cash Flows, Consolidated Statements of Stockholder's Deficiency (Statement of Changes in Shareholder Equity) and notes to the financial statements for the years ended December 31,2020 submitted to OTC Disclosure News Service and posted on <u>www.OTCMarkets.com</u> on April 15 and April 20, 2021, the year ended December 31, 2021 submitted to OTC Disclosure News OTCmarkets.com on April 15, 2022; period ending March 31, 2022 submitted to OTC Disclosure News Service and posted on www.OTCmarkets.com on May 20,2022. The financial statements were prepared by the Company; they are not audited and were prepared using documents prepared or provided by the Company. Corporate documents including articles of incorporation and amendments, and the certificates of designation relating to the preferred stock, as well as purchase and sale agreements covering the change of control and debt ownership.
- 2. Information obtained on-line from the Secretary of State for Wyoming and from an internet search for litigation, judgments and other references.
- 3. Representations made to us by the officer and director of the Company, Mr. Shibley.
- 4. The shareholders' list provided by the Company's transfer agent, Signature Stock Transfer Inc., located in Addison, TX, a transfer agent registered with Securities and Exchange Commission.

Based upon the foregoing and subject to the qualifications hereinafter set forth, we are of the opinion that the Company Information and Disclosure Statements for the period ending December 31,2020 submitted on April 15 and April 20, 2021, the period ending December 31, 2021, submitted, on April 15, 2022 and the period March 31,2022 submitted on May 20,2022:

1. Constitutes "adequate current public information" concerning the securities and the Company

within the meaning of Rule 144 (c) (2) under the Securities Act of 1933.

- 2. Includes all the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the securities under Rule 15c2-11 under the Securities Exchange Act of 1934.
- 3. Complies as to form with the OTC Market Group's Pink Basic Disclosure Guidelines for providing adequate Current Information, which are located at <u>www.otcmarkets.com</u>.
- 4. Has been posted prior to this letter by means of the OTC Disclosure and News Service.
- 5. Signature Stock Transfer Inc., the Company's transfer agent, who has provided information regarding stock ownership, is registered under the Securities and Exchange Act of 1934.

The Company currently does not meet the definition of a "shell company" under Rule 405 of the Securities Act of 1933 and Rule 12b-2 of the Securities Exchange Act of 1934 which defines a "shell company" as a company that has 1) no or nominal operations and either 2) no or nominal assets, 3) assets consisting solely of cash and cash equivalents or 4) assets consisting of any amount of cash and cash equivalents and nominal other assets.

This letter may be relied on by OTC Markets, Inc. but may not be used or relied upon by any other person for any other purpose whatsoever, without in each instance our prior written consent. OTC Markets may publish this letter through OTC Disclosure and News Service for viewing by the public or regulators.

This letter is governed by and shall be interpreted in accordance with the Legal Opinion Accord (the "Accord") of the American Bar Association Section of Business Law (1991). Therefore, it is subject to a number of qualifications, exceptions, definitions, limitation on coverage, and other limitations, all as more particularly described in the Accord, and this letter should be read in conjunction therewith. The law relevant to the opinions expressed herein is limited to the laws of the United States of America.

Very truly yours,

Donald R. Keer, Esq. PA Attorney License No.:76208