

April 17, 2024

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

**Re: Attorney Letter Regarding Adequate Current
Information of Positron Corporation**

To Whom It May Concern:

Please be advised that this firm is special counsel to Positron Corporation, a Texas corporation (the "Company"), with respect to the information publicly disclosed by the Company to satisfy the provisions of Rule 144(c)(2) promulgated under the Securities Act of 1933, as amended (the "Securities Act"). The Company has requested that we provide this letter to the OTC Markets Group, Inc. for posting on the OTC Disclosure and News Service ("OTC News Service").

In our capacity as special counsel to the Company, we have examined such corporate records and other documents of the Company, including its Articles of Incorporation and Bylaws, each as amended and existing on the date hereof, and certain minutes and actions of the Company's Board of Directors and its stockholders (the "Corporate Documents") and we have made such other investigations of law and facts as we have deemed necessary to enable us to make the confirmations expressed below. We have also examined the documents listed below (the "Information"):

- The Company's OTC Pink Basic Annual Information and Disclosure Statement for the fiscal year ended December 31, 2023 and dated April 4, 2024 ("2023 Annual Report") as posted with the OTC News Service on April 4, 2024.

As to matters of fact, we have relied upon the Corporate Documents, the Information, the Company's filings and reports with the OTC New Service and the Securities and Exchange Commission ("SEC"), and such other information provided by the officers and directors of the Company and the Company's transfer agent as we deemed relevant. The undersigned counsel has also personally, telephonically met with the Company's sole officer and director, Adel Abdullah. In such telephone conversation, the Filings, the Information, the Corporate Documents, and other information as provided by the Company were discussed. We have no reason to believe that such information, documents, and records from all sources as provided to us are not accurate, authentic, and reliable.

The confirmations and statements expressed herein are limited solely to the federal laws of the United States and the law of the State of Texas.

Based upon the foregoing and subject to our stated assumptions, qualifications and limitations, we confirm that:

The Company's financial statements have been prepared by Elliot Berman of Berman Audit & Advisory, P.A.. The Company's financial statements have not been audited. Mr. Berman has the background in financial and accounting matters as described below:

Elliot Berman is the Founder and Managing Director of Berman Audit & Advisory, P.A. An alumnus of the Big 4, Elliot has been in practice since 1996 specializing in audits and reviews of small and medium size businesses as well as providing SEC advisory services both domestically and abroad. Elliot has over twenty years of global audit and advisory experience involving complex internal control environments and a wide array of technical accounting matters, including highly judgmental matters wherein elaborate deliberations with clients' external audit (Big 4) engagement teams and their national offices have been involved. Such matters include: mergers and acquisitions; reverse mergers and recapitalizations; business combinations; consolidations; revenue recognition; changes in reporting entity; carve-out financial statements; variable interest entity; discontinued operations; common control and other related party transactions; leasing; share-based payments and derivative financial instruments. Additionally, Elliot has experience conducting buyer-side and seller-side due diligence and has provided consulting SEC advisory services to companies in anticipation of an IPO or other going public transactions

The Company's transfer agent is Continental Stock Transfer & Trust Company, whose address is 1 State Street, 30th Floor, New York, NY 10004. We have confirmed that the transfer agent is registered as a transfer agent with the SEC. The number of outstanding shares as set forth in the 2023 Annual Report for the period ending as of December 31, 2023 and the date of the 2023 Annual Report, were confirmed by review of certified stockholder list as provided by the transfer agent, as of those respective dates.

The Information (a) constitutes "adequate current public information" concerning the Company's common stock as quoted on the OTC Link (the "Securities"), and "is available" within the meaning of Rule 144(c)(2) of the Securities Act, (b) includes all the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the Securities pursuant to Rule 15c2-11 of the Securities Exchange Act of 1934, as amended, (c) complies as to form with the OTC Markets Group's OTC Risk Disclosure Guidelines for Providing Adequate Current Information, available at www.otcmarkets.com, and (d) has been posted through the OTC News Service.

To the best of our knowledge, after inquiry of management and the directors of the Company, we confirm that neither our firm, nor the Company, nor any 5% or more holder of the Securities is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

The Issuer is not a "shell company" as defined in Rule 405 of the Securities Act and Rule 12b-2 of the Securities Exchange Act of 1934, as amended (the "Exchange Act") based upon my review of the Filings and the Company's financial statements and periodic reports filed SEC which indicated that the Company's assets and operations were not nominal.

The confirmations and statements made in the letter are subject to the following assumptions, exceptions, and qualifications:

(a) We have assumed that (i) all information in all documents reviewed by us is true and correct, (ii) all signatures on all documents reviewed by us are genuine, (iii) all documents submitted to us as originals are true and complete, (iv) all documents submitted to us as copies are true and complete copies of the originals thereof, and (v) each natural person signing any document reviewed by us had the legal capacity to do so.

(b) Except as specifically set forth herein, we have made no independent investigation as to the accuracy or completeness of any factual matters contained in the records, documents and certificates that we have reviewed in connection with the foregoing opinion.

(c) We make no statement or confirmation with respect to the financial statements and schedules and other financial and accounting information and data other than the confirmations expressly set forth above, and no opinion, statement, or confirmation on any other matter may be inferred or implied from this letter.

(d) We make no statement or confirmation as to any matter other than the confirmations expressly set forth above, and no opinion, statement, or confirmation on any other matter may be inferred or implied from this letter.

(e) The confirmations expressed herein are given as of the date of this letter, and we disclaim any obligation to advise you of any change in any matter set forth herein.

The undersigned counsel: (a) is a resident of the United States; (b) is licensed to practice law and in good standing in State of New York; (c) is permitted to practice before the SEC; and (d) has not been prohibited from practice before the SEC. I have not been prohibited from practice before the SEC. Additionally, I am not currently and have never been suspended or barred from practicing law in any state or jurisdiction, nor have I ever been charged in a civil or criminal case. Also, I am not currently nor have I 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. During the course of my engagement by the Company, neither McCarter & English, LLP nor I, individually, have received shares of the Company's stock in payment for services.

The OTC Markets Group Inc. is entitled to rely on the opinion set forth hereinabove when determining whether to permit quotations in the Issuer's Securities in the OTC Markets Group, Inc. quotation venue and the OTC Market Group Inc. is hereby granted permission to post this letter on the OTC Disclosure and News Service for viewing by the public and regulators. However, this letter and the opinions set forth herein may not be quoted in whole or in part, relied upon by any other person or entity, filed with any government agency or otherwise referred to or utilized for any other purpose, without, in each instance, my prior written consent.

No person or entity other than the OTC Markets Group is entitled to rely upon this letter for any purpose. OTC Markets Group is granted permission and rights to publish this letter via the OTC News Service for viewing by the public and applicable regulators.

Very truly yours,

MCCARTER & ENGLISH, LLP

By: 

Peter Campitiello, Esq.