



July 16, 2024

OTC Markets Group, Inc.  
304 Hudson Street, 2nd Floor  
New York, NY 10013

Re: Reeltime Rentals, Inc. (RLTR) – OTC Markets Group Attorney Letter

Dear Sir:

The OTC Markets Group, Inc. is entitled to rely on the contents of this letter in determining whether Reeltime Rentals, Inc. (the “Company” or “RLTR”) has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended.

The undersigned is a citizen and resident of the United States and has acted as counsel to Reeltime Rentals, Inc., a Washington corporation (the “Company” or “RLTR”), in regard to general business matters, corporate governance and securities compliance. As regular disclosure counsel to the Company, my services include, but are not limited to, giving general legal advice related to OTC’s Pink Basic Disclosure Guidelines, assist with reviewing and preparation of disclosure information, compliance and reviewing current information supplied or provided by the Company. I do not own any shares of common stock or preferred stock of the Company. I do not have any agreement to receive shares of the Company’s common stock or preferred stock in the future as payment for services.

The undersigned has examined such corporate records and other documents and such questions of law as considered necessary or appropriate for purposes of rendering this letter. For purpose of this letter, I have assumed (1) the genuineness of all signatures and the authenticity and completeness of all corporate records, certificates of officers, certificates of public officials, and other documents and instruments submitted to me as originals; (2) the conformity of authentic originals of all corporate records, certificates of officers, certificates of public officials, and other documents and instruments submitted to me as certified, conformed, photo static or facsimile copies thereof; and (3) the accuracy and adequacy of disclosures made by the Company, the Company’s management and the Company’s Board of Directors including, without limitation, the financial information contained in the Information (as defined below). I have no reason to believe that such records, certificates and other documents are not accurate, authentic or reliable.

In connection with this letter, I have reviewed the following Company filings (the "Information") posted on the OTC Disclosure and News Service or otherwise available to me:

(a) The Company's Quarterly Report for the period ended March 31, 2024, as posted through the OTC Disclosure and News Service on July 1, 2024;

(b) The Company's Annual Report for the year ended December 31, 2023 (the "2023 Annual Report"), as posted through the OTC Disclosure and News Service on April 25, 2024;

(c) The Company's Quarterly Report for the period ended September 30, 2023, as posted through the OTC Disclosure and News Service on April 16, 2024;

(d) The Company's Quarterly Report for the period ended June 30, 2023, as posted through the OTC Disclosure and News Service on March 22, 2024;

(e) The Company's Quarterly Report for the period ended March 31, 2023, as posted through the OTC Disclosure and News Service on May 11, 2023;

(f) The Company's Annual Report for the year ended December 31, 2022 (the "2022 Annual Report"), as posted through the OTC Disclosure and News Service on April 17, 2023, and the Company's Amendment no. 1 to Annual Report ("2022 Amended Annual Report"), as posted through the OTC Disclosure and News Service on May 8, 2023;

(g) The Company's Quarterly Report for the period ended September 30, 2022, as posted through the OTC Disclosure and News Service on December 8, 2022;

(h) The Company's Quarterly Report for the period ended June 30, 2022, as posted through the OTC Disclosure and News Service on August 24, 2022; and

(i) The Company's Quarterly Report for the period ended March 31, 2022, as posted through the OTC Disclosure and News Service on May 13, 2022.

In addition to the foregoing Information, I have reviewed the following additional Company documents:

(a) The Company's Articles of Incorporation as filed on June 24, 2004 with the Washington Secretary of State; and

(b) The Company's Articles of Amendment as filed on November 1, 2007, May 13, 2009, November 23, 2015, April 28, 2016 and May 3, 2016 with the Washington Secretary of State.

In issuing this letter, I represent as follows:

1. The Company's Information (i) constitutes "adequate current public information" concerning the Company and its securities 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 Company to publish a quotation for the Company's securities under Rule 15c2-11 under the Securities Exchange Act of 1934, as amended (the "Exchange Act"); (iii) complies as to form with the OTC Markets Group, Inc.'s Pink Current Disclosure Guidelines, which are located on the Internet at [www.otcmarkets.com](http://www.otcmarkets.com); and (iv) has been posted through the OTC Disclosure and News Service.

2. The financial statements of the Company contained in the 2023 Annual Report were not audited and were prepared by Rick Basse, a certified public accountant since 1985 whose office is located in New Braunfels, Texas. Mr. Basse has more than 25 years experience in SEC and financial reporting, financial analysis and management and information technology and controls for diverse organizations. Mr. Basse graduated in 1983 from Texas Lutheran College located in Seguin, Texas with a BBA degree (cum laude).

3. The Company's transfer agent (the "Transfer Agent") is Pacific Stock Transfer, Inc. with offices located at 6725 Via Austi Parkway, Suite 300, Las Vegas, Nevada 89119, telephone no.: (702) 361-3033. The Transfer Agent is registered with the Securities and Exchange Commission. Counsel reviewed a document from the Transfer Agent which confirmed the number of issued and outstanding shares of the Company's common stock as of December 31, 2023.

4. I have (i) met with management of the Company and the sole director of the Company (Barry Henthorn, the sole director and President of the Company) via a Zoom meeting, (ii) reviewed the 2023 Annual Report as published by the Company through the OTC Disclosure and News Service; and (iii) discussed the 2023 Annual Report with management and the sole director of the Company.

5. To the best of my knowledge, after inquiry of management and the Board of Directors of the Company, neither the Company, nor any of its officers and/or directors, nor any 5% shareholder, nor counsel is currently under investigation by any Federal or State regulatory authority for any violation of federal or state securities laws.

6. Based on my review of its history, neither the Company, nor any of its predecessors, is or was a “shell company” as defined in Rule 405 of the Securities Act of 1933, as amended, and Rule 12b-2 of the Exchange Act of 1934, as amended.


The undersigned is admitted to practice law in the State of Colorado and before all Federal and state courts in Colorado. The undersigned prepared this letter pursuant to requirements of the OTC Markets Disclosure and News Service and the laws of the United States. The undersigned has not been suspended or barred from the practice of law in any state or jurisdiction, and has not been charged in a civil or criminal case within the past five years.

The undersigned is permitted to practice before the Securities and Exchange Commission (the “SEC”) and has not been prohibited from practice thereunder. The undersigned is not currently the subject of, nor 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.

The representations made by the undersigned in this letter are expressed as of the date hereof and remain valid so long as the documents, instruments, records and certificates I have examined and relied upon, as noted above, are unchanged and the assumptions I have made, as noted above, are valid. Any obligation is hereby disclaimed to update or supplement this letter to reflect any facts or circumstances that may hereafter come to the undersigned’s attention or any changes in law that may hereafter occur or which occurred prior to the date hereof, the occurrence of which the undersigned has no knowledge.

This letter may be relied upon only by OTC Markets Group and may not be relied upon by any other person or entity without my prior written consent. However, I hereby grant OTC Markets Group, Inc. full and complete permission and right to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators.

If there are any questions or comments concerning the matters set forth herein, please advise.

Sincerely yours,  
  
Patrick J. Russell

PJR:pjr  
Cc: Reeltime Rentals, Inc.