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April 25, 2018

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

RE: Comerton Corp. [COCM]

The Bunker Law Group, PLLC (“Counsel”), with its principal offices at 3753 Howard Hughes Parkway, Suite 200, Las Vegas, NV 89169, serves as special counsel to Comerton Corp., COCM (hereinafter the “Company”) and has been retained by the Company for the purposes of posting this letter on the OTC Disclosure and News Service. Pink OTC is entitled to rely upon this letter in determining whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933.

Counsel serves as regular securities counsel to the Company. The undersigned attorney is a resident of the United States of America and has been retained by the Company to render this letter and for other matters as well. The undersigned attorney is licensed to practice law in the highest court in the state of Nevada and this letter covers the jurisdiction of the state of Nevada as well as the applicable laws of the United States of America. The undersigned attorney is permitted to practice before the Securities and Exchange Commission and has not been prohibited from practice thereunder.

The OTC Markets Group, Inc. (“OTCMG”) is entitled to rely upon the contents of this letter solely for the purpose of determining whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended (the “Act”). OTCMG has full and complete permission and rights to publish this letter with OTC Disclosure and News Service for viewing by the general public and regulators, and OTCMG may rely upon this opinion in determining whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Act without the prior written consent of Counsel. However, this opinion may not be quoted to, furnished to, or relied upon, by any other person, including, without limitation, public investors making their investment decisions, without the prior written consent of Counsel.

In rendering this letter, we have examined the Company’s corporate minutes and actions of the Company’s Board of Directors and its Shareholders, its Certificate of Incorporation (and any amendments thereto), and its Bylaws (collectively, “the Corporate Documents”) and such other documents as deemed necessary or appropriate for purposes of rendering this letter.

We have reviewed the following report posted on April 24, 2018; 1) the Company’s Annual OTC Disclosure report and financials for the period ending December 31, 2017. It is my opinion that said documents are accurate, up to date and contains the most current information available on the Issuer.



In rendering this letter, Counsel has personally met with management and with all of the Directors of the Company, has reviewed the Statement published by the Company and personally discussed the Statement with management and all of the Directors of the Company.

In our opinion, the Annual Report constitutes adequate current information that is publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933 as a result of such Annual Report being posted on the OTC Disclosure and News Service on April 24, 2018, and that the Annual Report includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for all of the Securities of the Company under Rule 15c2-11 under the Securities and Exchange Act of 1934, and that the Annual Report complies as to form with the OTC Pink Basic Disclosure Guidelines.

The party responsible for the preparation of the financial statements is: Henry Chow, Saturna Group Chartered Professional Accountants LLP, 1066 West Hastings St, Suite 1250, Vancouver, BC Canada V6E3X1 (office number 604-630-5088). Henry Chow is a Certified Public Accountant with over 16 years of professional experience in preparing financial statements. The financial statements are unaudited.

The Company's transfer agent is Pacific Stock Transfer, located at 6725 Via Austi Pkwy, Suite 300, Las Vegas, NV 89119, which is a registered transfer agent with the Securities and Exchange Commission. Counsel confirmed the outstanding shares set forth in its Annual Report by personally contacting the transfer agent at the transfer agent's office, on April 24, 2018.

Counsel has (i) personally met with management and a majority of the directors of the Company, (ii) reviewed the Information, as amended, published by the Issuer through the OTC Disclosure & News Service and (iii) discussed the Information with management and a majority of the directors of the Company.

To the best knowledge of this firm, after inquiry of management and the Directors of the Company, neither the Company nor any 5% holder, or the undersigned attorney, is currently under investigation by any Federal or state regulatory authority for any violation of Federal or state securities laws.

Sincerely,

/s/ Benjamin L. Bunker

BENJAMIN L. BUNKER, ESQ.

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