MABEY & COOMBS, L.C.
Attorneys at Law
Highland Park Plaza
3098 South Highland Drive, Suite 323
Salt Lake City, Utah 84106-6001
Phone (801) 467-2021
Fax (801) 467-3256

JOHN MICHAEL COOMBS

direct line 801-467-2779
jmcoombs@sisna.com

January 22, 2015

VIA FACSIMILE @ 212-652-5920

OTC Markets Group, Inc.
304 Hudson Street, 3rd Floor
New York, NY 10013

Re: Annual Attorney's Adequate Current Information Opinion Letter for GoldKey Corporation, formerly WideBand Corporation (ZWBC) (the "Issuer") for its fiscal year ended September 30, 2014

Dear Sir or Madam:

Your Attorney Letter Guidelines contain 13 requirements as to what must be contained in a letter of this type submitted on behalf of an issuer. I wrote such a letter for the Issuer, **GoldKey Corporation**, formerly WideBand Corporation (Pink Sheet Symbol: **ZWBC**), a publicly held Nevada corporation ("GoldKey" or "Issuer"), a few months ago in order to get the Issuer quoted on the Current Information Tier. Your Guidelines require another such letter in conjunction with GoldKey's Annual Report. This is because, to my understanding, its financial statements are not audited and it seeks to remain on the Current Tier of OTC Markets. For ease of ensuring that I have covered each item required by your rules, the numbering below tracks each Attorney Letter Guideline you have published as Exhibit "A" to the Attorney Letter Agreement.

1. This letter is addressed to OTC Markets Group, Inc. and it is entitled to rely on this letter in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) promulgated under the Securities Act of 1933.

2. I am a practicing lawyer in Salt Lake City, Utah, and a U.S. resident. I have been retained by the Issuer, **GoldKey Corporation**, formerly WideBand Corporation (Pink Sheet Symbol: **ZWBC**), a publicly held Nevada corporation, as outside legal counsel retained solely for the purpose of reviewing the current information supplied by the Issuer.

3. The Issuer's Chairman of the Board and principal stockholder is Dr. Roger E. Billings. By way of background, I have known Dr. Billings for over 40 years or since I was in high school in the early 1970s. My father had substantial business dealings with him. In addition, I acted as legal counsel to the "fully reporting" company known as Vis Viva Corporation, the Issuer's predecessor, that acquired the then closely-held company known as WideBand (GoldKey's predecessor) and which changed its name to WideBand Corporation back in 2000, some-14 years ago. More recently, effective December 4, 2014, approximately 6 weeks

ago, WideBand changed its name to **GoldKey Corporation**.

Having looked at the Issuer's past Edgar filings and having noted that it filed a Form 15 and ceased being "fully reporting" in 2004 and comparing that information to what I know about the Issuer in connection with writing this letter, the Issuer does not appear to have had any significant or meaningful corporate structural changes since it voluntarily ceased its reporting obligations under the Exchange Act in 2004. Having represented the Issuer in 2000 and prior thereto and having reviewed its Edgar filings from 2000 to 2004, I consider myself to be more than a little familiar with the Issuer's corporate structure and history as I helped fulfill its reporting obligations to the SEC from 1996 through 2000. In connection with the acquisition transaction by which Vis Viva became WideBand, now GoldKey, I physically visited, for at least 2 full days, all of the Issuer's facilities that were located in Blue Springs/Independence and Gallatin, Missouri. In addition, more recently, I have had several discussions with Dr. Billings, the Issuer's controlling stockholder and Chairman of the Board, and Joseph Billings, the Issuer's President and a director, about the Issuer, its business and affairs, including discussion of the Issuer's preparation of unaudited financial statements for inclusion on OTC Markets' website. In connection with those discussions and several email exchanges, I have been emailed or faxed and have also examined such corporate records, such as Articles, Amended Articles, Bylaws, minutes, consent resolutions, past Edgar filings, and other documents and I have further inquired into such questions of law as I considered necessary, advisable or appropriate for purposes of rendering this opinion letter. In connection with its recent name change to GoldKey Corporation, I have been given and reviewed all corporate documents, resolutions and consents, FINRA related-communications, and Nevada State filings in that regard. I have no reason to think that the Issuer's recent name change to GoldKey was not done properly. The Secretary of State of Nevada stamped the Issuer's Certificate of Amendment on December 4, 2014 and FINRA also gave its timely approval of the same.

4. I have been a practicing lawyer in Utah for over 33 years and in those years, I have represented many Nevada issuers. I have incorporated several Nevada corporations and changed the domicile of several companies to the State of Nevada. As recently as 2012, I was admitted *pro hac vice* to litigate in one of the business courts of Las Vegas, Clark County, Nevada. The case was a corporate derivative action involving a publicly held and fully reporting Nevada corporation. This litigation experience made me become even more familiar with Nevada corporate and securities laws, not to mention the *Nevada Rules of Civil Procedure*. Based on these and other professional activities, I believe I have obtained sufficient familiarity with Nevada corporate law to be able to examine the Issuer's books and records and render this opinion. Not only am I admitted to practice in the State of Utah but I am also admitted to practice before the federal district court of Utah and the Tenth Circuit Court of Appeals. I have been a member of the Securities Section of the Utah State Bar for 32 years. From 1997-98, I served as Chairman of the Securities Section of the Utah State Bar, an elected position.

5. I am permitted to practice before the U.S. Securities and Exchange Commission ("SEC" or "Commission") and have not been prohibited from doing so.

6. I not aware of having relied on any information obtained from public officials in regard to this letter but I have relied on information obtained from officers of the Issuer and other information that I obtained and which is accessible from the Secretary of State of Nevada's website and the SEC's Edgar database. I have no reason to believe that all such sources are not reliable. As to the Issuer's officers and directors, I know such individuals personally and therefore, I have no reason to believe that the information they have furnished me is not reliable.

7. On December 22, 2014, GoldKey uploaded an Annual Report for its fiscal year ended **September 30, 2014**. Prior to that, it has uploaded several other reports on OTC Markets' website, including an Annual Report for its fiscal year ended September 30, 2013, a Quarterly Report for its first quarter ended December 31, 2013, a Quarterly Report for its second quarter ended March 31, 2014, and a Quarterly Report for its third quarter ended June 30, 2014. These various reports contain unaudited financial statements for the periods so indicated. The balance sheet in the last Report is within 6 months of the date of this letter as contemplated in SEC Rule 15c2-11(g). Furthermore, statements of profit and loss are contained in the Issuer's Statement of Operations which is also included in its last Report. The Issuer's last statement of retained earnings is included in its last Annual Report and included in a Statement of Stockholders' Equity. My reading of Rule 15c2-11(g) is that the retained earnings disclosure is "reasonably current" as therein defined because the Issuer's last balance sheet is dated within 6 months of the date of this letter. I note that the heading under Financial Reports, OTC Markets Disclosure & News Service, contains a prompt to the foregoing reports and anyone who has a computer or internet access can click on the respective report and open it up for review. The aforementioned filings also contain information concerning the Issuer and its common stock ("Securities"), all of which are publicly available through the OTC Disclosure & News Service. I have reviewed these reports in their entirety and their notes, as applicable, in connection with the preparation of this letter (the "Information"). While I realize that the Issuer's financial information presented through OTC Disclosure & News Service is unaudited, and while I am not an accountant, I have no reason to think that it is deficient or in error. I say this because I know that the person with GoldKey who prepares the financial information in these reports. She is an experienced and knowledgeable accountant. For example, she was involved with GoldKey's predecessor as its "in-house" accountant between 2000 and 2004 when the Company was "fully reporting" with the Commission. This individual is therefore familiar with public company accounting, the required footnotes, and was even involved with GoldKey's predecessor after the enactment of Sarbanes-Oxley in 2002. *See* ¶ 9 below.

8. The principal purpose of this letter is to opine that the Information as identified in the previous paragraph is publicly available as specified in Rule 144(c)(2) of the General Rules and Regulations of the Commission. Rule 144(c)(2) provides:

> *Non-reporting Issuers.* If the issuer is not subject to the reporting requirements of section 13 or 15(d) of the Exchange Act, there is

> publicly available the information concerning the issuer specified in paragraphs (a)(5)(i) to (xiv), inclusive, and paragraph (a)(5)(xvi) of Rule 240.15c2-11 of this chapter, or, if the issuer is an insurance company, the information specified in section 12(g)(2)(G)(i) of the Exchange Act.

Accordingly, Rule 144(c)(2) incorporates subparagraphs (a)(5)(i) thru (xiv) and subparagraph (a)(5)(xvi) of Rule 15c2-11(a)(5), provisions that describe the information to be made "publicly available" by an issuer in order for the quotation of its stock to be had or made by a broker-dealer. My review of these specific subparagraphs so referenced in Rule 144(c)(2) indicates that all are addressed in the OTC Markets disclosure format and the Issuer's Information.

In light of the foregoing discussion of the applicable Rules and what they require to be disclosed, I believe that the Information identified in ¶ 7 above and made publicly available through the OTC Disclosure and News Service (i) constitutes "adequate current public information" concerning the Securities of the Issuer and is "available" at this time within the meaning of Rule 144(c)(2) under the Securities Act, a provision that incorporates Rule 15c2-11(a)(5) under the Securities Exchange Act of 1934 (the "Exchange Act") by reference; (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(a)(5); (iii) to the best of my knowledge, complies as to form with the OTC Markets Group's OTC Pink Disclosure Guidelines, which are located on the Internet at www.otcmarkets.com; and (iv) have been posted and thus made publicly available through the on-line OTC Disclosure & News Service.

9. The Issuer's Treasurer, Natalie Cherry, and those working under her are primarily responsible for the preparation of the financial statements contained in the Information. Ms. Cherry has earned a Bachelor's Degree and a Master's Degree in Accounting and Business Management from the International Academy of Science in Missouri. In addition, she has over 17 years of corporate accounting and bookkeeping experience. Ms. Cherry has led the accounting department at GoldKey, formerly WideBand, for over 7 years and was part of the team that helped prepare the financial statements for submission to the Securities and Exchange Commission for the 4 or 5 years that the Issuer was "fully reporting" under the Exchange Act and filing Form 10-Ks with audited financial statements and Form 10-Qs with unaudited financial statements. Ms. Cherry has worked with independent auditors, the Internal Revenue Service, the Defense Contract Audit Agency, and numerous certified public accountants. She has relationships with several certified public accountants that the Issuer has engaged for consulting from time to time on an "as needed" basis.

10. During the latter part of 2014, the Issuer appointed Action Stock Transfer Corporation ("Action") in Salt Lake City as its stock transfer agent. The number of issued and outstanding shares set forth in the Information was confirmed from an official stockholder list

provided to me and dated as recently as December 19, 2014. It confirms that there are a total of 15,136,365 GoldKey shares issued and outstanding as set forth in the Information.

11. I have (i) personally met with and had several conversations with management and a majority of the directors (all of whom I know personally in any event) as I indicate and explain in ¶ 3 above; (ii) reviewed the Information, as amended, published by the Issuer on December 22, 2014, the date the Information was uploaded to the OTC Disclosure & News Service for its fiscal year ended September 30, 2014; and (iii) discussed the Information with the Issuer's management and its significant directors through various communications.

12. To the best of my knowledge, and after inquiry of management and the directors of the Issuer, neither the Issuer, any member of its management, any 5% or greater holder, nor counsel, is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

13. OTC Markets Group is entitled to rely on this letter in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) promulgated under the Securities Act of 1933, a Rule which incorporates portions of Rule 15c2-11(a)(5) by reference. Moreover, I hereby grant the OTC Markets Group full and complete permission and rights to publish this letter through its OTC Disclosure & News Service for viewing by the public and regulators. Having said the foregoing, however, this letter is solely for information and assistance to you in connection with allowing the stock of ZWBC to trade on or through the OTC Markets Pinks Sheets and is not to be quoted or otherwise referred to, nor is it to be filed with or furnished to any governmental agency or other person, firm or corporation without my prior consent. This limitation is placed upon my opinion so that if any quotation or other use of any kind is to be made of this letter other than that for which it is hereby intended, I shall have an opportunity to review the same in full.

Yours very truly,

MABEY & COOMBS, L.C.

J. Michael Coombs

Cc: Dr. Roger E. Billings
Joseph R. Billings