



# *Securities Counselors, Inc.*

The Securities Professionals  
for Private and Public Issuers, Shareholders and Funding Sources

May 9, 2014

VIA TELECOPIER FOR FILING ON OTC MARKETS/PINK

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

Re: Halberd Corporation; Attorney Letter with Respect to Adequate Current Information;  
Annual Disclosure Statement for the Period Ended December 31, 2013

Gentlemen:

This letter is written on behalf of Halberd Corporation (the "Issuer"). OTC Markets Group, Inc. ("OTC Markets") is entitled to rely on such letter in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933 with regard to Issuer's common stock (the "Securities"). This law firm (hereafter "Firm") is a professional corporation, incorporated in the state of Illinois and the undersigned counsel (hereafter "Counsel") is a U.S. resident and have been retained by the Issuer for the purpose of rendering this letter and related matters. We serve as corporate and securities counsel to the Issuer. This Firm has no relationship with the Issuer other than as attorney-client and, other than its members, has no existing or prior relationship with any prior counsel of Issuer.

Without relying on the work of other counsel, we have examined such corporate records and other documents and such questions of law as considered necessary or appropriate for purposes of rendering the letter and have relied on information obtained from public officials, officers of the Issuer and other sources believed to be reliable. In connection with rendering this opinion, we have investigated such matters and examined such documents as deemed necessary. In examining the documents, we have assumed the genuineness of signatures (both manual and conformed), the authenticity of documents submitted as originals, the conformity with originals of all documents furnished as copies and the correctness of facts set forth in such documents.

Counsel is authorized to practice law in the state of Illinois and is permitted to practice before the Securities and Exchange Commission (the "SEC") and has not been prohibited from practice before such agency. In connection with the preparation of this letter, we have reviewed the following documents in connection with the preparation of the letter (the "Information"), the dates that such documents were posted on OTC Disclosure and News Service ("OTC News Service" and formerly "Pink Sheets News Service") reflected therein:

~ Issuer was incorporated in Nevada on January 26, 2009. Issuer has undertaken to provide the most up-to-date information and has submitted the following documents to enable placement on OTC News Service (formerly Pink Sheets News Service) as current information through full corporate public disclosure, including its most recent Annual and Quarterly Reports. This Information 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 and complies as to form with the OTC Markets Guidelines for Providing Adequate Current Information. This Information has been made available and

verified by the appropriate officers and has been made available through the OTC Markets disclosure platform and includes not less than the following:

~ The following Information and documents were reviewed in relation to the Issuer:

All material contracts associated with Issuer;

Articles of incorporation and Amended Corporate By-Laws; Adopted: 5-28-2009, posted July 15, 2012;

Officer/Director Disclosure - Halberd May 9, 2014 Disclosure Statement Jan 31, 2014 posted May 9, 2014

Quarterly Report - Halberd financial statements Jan 31, 2014, posted May 7, 2014

Quarterly Report - Halberd financial statements Oct 31, 2013, posted Apr 25, 2014

Annual Report - Halberd financial statements Jul 31, 2013, posted Apr 25, 2014

Quarterly Report - Halberd financial statements Apr 30, 2013, posted Apr 25, 2014

Quarterly Report - Halberd financial statements Jan 31, 2013, posted Apr 25, 2014

Quarterly Report - Halberd financial statements Oct 31, 2012, posted Apr 25, 2014

Quarterly Report - Halberd financial statements Jul 31, 2012, posted Apr 25, 2014

Quarterly Report - Halberd financial statements Apr 30, 2012, posted Apr 25, 2014

Quarterly Report - Halberd financial statements Jan 31, 2012, posted Apr 25, 2014

Quarterly Report - Halberd financial statements Oct 31, 2011, posted Apr 25, 2014

Quarterly Report - Halberd financial statements Jul 31, 2011, posted Apr 25, 2014

Quarterly Report - Halberd financial statements Apr 30, 2011, posted Apr 25, 2014

Supplemental Information - Disclosure Update Jan 31, 2013, posted Apr 21, 2013

Supplemental Information Oct 31, 2012, posted Jan 22, 2013

Attorney Letter with Respect to Current Information Jul 31, 2012, posted Dec 17, 2012

Quarterly Report - Halberd financial statements Oct 31, 2011, posted Apr 25, 2014

Quarterly Report - Halberd financial statements Jul 31, 2011, posted Apr 25, 2014

Quarterly Report - Halberd financial statements Apr 30, 2011, posted Apr 25, 2014

Supplemental Information - Disclosure Update, Jan 31, 2013 posted Apr 21, 2013

Supplemental Information - Oct 31, 2012, posted Jan 22, 2013

Attorney Letter with Respect to Current Information Jul 31, 2012, posted Dec 17, 2012

Attorney Letter with Respect to Current Information Jul 31, 2012, posted Dec 7, 2012

Supplemental Information - Disclosure Update Jul 31, 2012, posted Dec 7, 2012

Initial Company Information and Disclosure Statement - Report corrected statement, posted Oct 11, 2012

Initial Company Information and Disclosure Statement - Corrected Disclosure Statement Jul 31, 2012 posted Sep 17, 2012

The Information, in our opinion, having so reviewed the above enumerated documents, (i) constitutes “adequate current public information” concerning the Securities and the Issuer and “is available” within the meaning of Rule 144(c)(2) under the Securities Act, including its dissemination on OTC Markets’ disclosure platform; (ii) includes all of the substantive information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934 (the “Exchange Act”); (iii) complies as to form with the OTC Markets Guidelines for Providing Adequate Current Information (current version dated April 25, 2013) which are located on the Internet at [www.otcmarkets.com](http://www.otcmarkets.com); and (iv) has been posted on the OTC

## Markets News Service.

~ Please be advised that:

- John Maddox, President and sole director of the Issuer (at the same address as the Issuer) is responsible for the preparation of the financial statements contained in the quarterly and annual reports. Mr. Maddox is a certified public accountant, and had considerable on-job training, having been responsible for collection and oversight of financial data of publicly traded and private companies for more than 22 years. He was a principal of the CPA firm that was responsible for the audits of 50 different public companies. In such capacity, Mr. Maddox for the period has served on the audit committee and/or as Treasurer of several of those companies, drafted associated management's discussion and analysis ("MD&A") which, working with the respective CFO, emphasized proper revenue recognition. Mr. Maddox has confirmed that, while unaudited, all information for this annual report has been based on the template of the most recent prior period (ended September 30, 2013) and has been provided, to the best of his ability, in accordance with GAAP standards, fairly representing in his view the financial position of the Company.

- The Issuer's transfer agent is now Issuer Direct Corporation, 500 Perimeter Park Drive, Suite D, Morrisville, NC 27560 (the "Transfer Agent"). Until recently, Interstate Transfer Company as the stock transfer agent, and the changeover in stock transfer agents to Issuer Direct Corporation is still in process and should be completed in the very near future. Both are registered under the Exchange Act. This Firm has confirmed with both transfer agents, that it is registered with the SEC. This firm has further confirmed from Interstate Transfer Company the number of outstanding shares as of December 31, 2013 set forth in the Information and corporate records of the Issuer. However there was a 10,615,315 difference between the stock transfer agent's report and those shares reported by the Company as being outstanding, as of December 31, 2013. The difference represents certificates which have not yet been canceled on the books and records of the stock transfer agent in connection with duplicate issuances. Most of the 10,615,315 shares were free trading shares replacing original issuances of restricted shares, and in one instance a certificate issued in the wrong name.

- This Firm has, for the period covered by this report, (i) personally met with management and the sole member of the Board of Directors of the Issuer as of the date of this Information, (ii) reviewed the Information, as amended, published by the Issuer on the OTC Disclosure and News Service and (iii) discussed the Information with management and the director of the Issuer.

- To the best of our knowledge, after inquiry of management and the directors of the Issuer, neither the issuer nor any holder of 5% of the Issuer's Securities, is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

No person other than OTC Markets is entitled to rely on this letter but grants OTC Markets full and complete permission and rights to publish the letter in its OTC Markets Disclosure and News Service for viewing by the public and regulators. We express no opinion as to the applicability to or compliance with any state securities or "blue-sky" laws. In addition, this letter is given as of the date

set forth above and is restricted to the stated facts and circumstances presented to us and described herein, and that any other or different facts and circumstances might require a different letter, and we assume no, and hereby disclaim any, obligation to update or supplement this letter to reflect any facts or circumstances that may hereafter come to our attention or any changes in laws that may hereafter occur or which occurred prior to the date hereof, the occurrence of which we had no knowledge.

Very truly yours,

/s/ Randall S. Goulding, Esq.

cc: John Maddox

ACKNOWLEDGED AND AGREED  
FACTUALLY AS TO THE FOREGOING

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John Maddox