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August 8, 2012

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

**Re: Attorney Letter With Respect to Adequate Current Information for
Halberd Corp. (OTC:HALB)**

Dear Sir or Madam:

This firm acts as counsel to Halberd Corporation. (the "Issuer"):

1. This letter is prepared in connection with the Issuer's filing of a Quarterly Report for the period ending **April 30, 2012**.
2. 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) under the Securities Act of 1933.
3. I am a U.S. resident, and have been retained by the Issuer as corporate and securities counsel, including but not limited to, for the purpose of rendering this letter and related matters.
4. We have examined such corporate records and other documents and such questions of law as we consider necessary or appropriate for purposes of rendering the letter.
5. I am authorized to practice law in the State of Florida. The opinions expressed herein are limited to matters concerning the laws of the State of Florida and Colorado and the federal laws of the United States. We express no opinion as to the laws of the any other jurisdiction.

6. I am permitted to practice before the Securities and Exchange Commission (the “SEC”) and have not been prohibited from practice hereunder.

7. In connection with this letter, we (i) investigated such questions of law, (ii) examined originals or certified, conformed or reproduction copies of documents, and such other agreements, instruments, documents and records of the Issuer, such certificates of public officials and such other documents, and (iii) received such information from officers and representatives of the Issuer, as we have deemed necessary or appropriate for the purpose of this letter. In all such examination, we have assumed the legal capacity of all natural persons, the genuineness of all signatures, and the authenticity of original and certified documents submitted to us and the conformity to original documents of all copies submitted to us as conformed or reproduction copies. As to various questions of fact relevant to opinions expressed herein, we have relied upon, and assume the accuracy of, representations and warranties contained in the documents and certificates and oral or written statements and other information of or from representatives of the Issuer and others. These specific Documents reviewed and relied upon are outlined below.

8. We have relied upon the following documents (collectively, the “Information”):

<u>Description</u>	<u>Date of Posting with OTC Disclosure and News Service</u>
-Amended and Restated Certificate of Incorporation	N/A
-Articles of Incorporation	7/15/2012
-Bylaws	7/15/2012
- Quarterly Report containing Financials for period ended April 30, 2010	3/22/2011
- Quarterly Report containing Financials for period ended July 31, 2010	3/22/2011
- Quarterly Report containing Financials for period ended October 31, 2010	3/22/2011
- Quarterly Report containing Financials for period ended January 31, 2011	3/22/2011
-Initial Information and Disclosure Statement Period end January 31, 2011	3/25/2011
-Supplemental Information for Disclosure Statement Period end April 30, 2011	9/15/2011
- Quarterly Report containing Financials for period ended April 30, 2011	9/18/2011
-Initial Information and Disclosure Statement Period end July 31, 2010	11/3/2011
- Quarterly Report containing Financials for period ended April 30, 2011 (corrected statement of cash flows)	11/16/2011
- Quarterly Report containing Financials for period ended	

July 31, 2011	11/20/2011
-Updated Disclosure Statement	11/21/2011
- Quarterly Report containing Financials for period ended October 31, 2011	1/06/2012
- Quarterly Report containing Financials for period ended January 31, 2012	7/13/2012
- Quarterly Report containing Financials for period ended April 30, 2012	7/13/2012
-Corrected Initial Company Information and Disclosure Statement	7/16/2012
-Updated Initial Company Information and Disclosure Statement for the period ending April 30, 2012	8/8/2012

9. To the best of our knowledge, as of the date of this letter, with the filing of the Quarterly Report and the Balance Sheet (with attachments), the Information (i) constitutes “adequate current public information” concerning the securities and the Issuer and “is available” within the meaning of the Rule 144(c)(2) under the Securities Act, (ii) includes all 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, which are located on the internet at www.otcmarkets.com, and (iv) has been posted through the OTC Disclosure and News Service.

10. The person responsible for preparation of the financial statements contained within the documents listed in Paragraph 7 and 8 is Henry Liguori. The annual financial statements and interim financial statements are not audited. Mr. Liguori is qualified to prepare the financial statements because of his position as President and Director of the Issuer.

11. The Issuer’s transfer agent is Interstate Transfer Company, which is registered with the SEC pursuant to Section 17A(c). I confirmed the number of outstanding shares set forth in the Information by reviewing a shareholder list dated May 22, 2012, which is the last known shareholder list for the Issuer.

12. I have personally met with management of the Issuer and the directors of the Issuer, have reviewed the information published by the Issuer on the OTC Disclosure and News Service and discussed the information with management and the directors of the Issuer.

13. To the best of my knowledge, after inquiry of management and the board of directors of the Issuer, neither the Issuer, any 5% holder of the securities in the Issuer nor any members of my firm are currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

14. The opinions expressed herein are solely for the benefit of the OTC Markets Group, which is entitled to rely upon this letter, and may not be relied on in any manner or for any purpose by any other person or entity and may not be quoted in whole or in part without our prior written consent. We hereby grant OTC Markets Group full and complete permission and rights to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators.

15. The opinions expressed herein are given as of the date hereof, and we undertake no obligation to supplement this letter if any applicable laws change after the date hereof or if we become aware of any facts that might change the opinions expressed herein after the date hereof or for any other reason.

Very Truly Yours,
SCAGLIONE LAW FIRM, P.A.
/s/ Michael J. Scaglione
Michael J. Scaglione, Esq.

MJS/cs