

# LASH WILCOX & GRACE PL

*Attorneys and Counselors at Law*

2202 WEST SHORE BLVD., STE. 200  
TAMPA, FL 33607  
phone 813.639.4205  
fax 813.639.7501  
Direct Dial: 813.639.4206  
kgrace@lashwilcoxandgrace.com  
[www.willtrustkengrace.com](http://www.willtrustkengrace.com)

November 9, 2021

**To: OTC Markets Group Inc.**

***Re: Banneker, Inc. ("BANI"): Sufficiency of Current Public Information-Amended<sup>1</sup>***

Dear OTC Market Group Inc. Professionals:

This firm has been retained to issue to you an opinion letter following review and analysis of Banneker, Inc. ("BANI"), a Colorado corporation (hereafter referred to as "BANI," the "Corporation," or "the Issuer"). We have been requested as securities counsel to the Issuer, to render an opinion as to the sufficiency/adequacy of current public information (the "Opinion") in connection with the publishing by the Issuer: (a) in November 2021 (Quarterly Reports-both Disclosures and Financials, which included unaudited financial information for the first and second quarters in 2021); and (b) in September of 2021 (Annual and Semiannual Reports-both Disclosures and Financials, which included unaudited financial information for the periods identified below (2019, 2020, and 2021); & (c) other reports previously filed with OTC Markets by the Issuer. The reports that were filed by the Issuer with OTC Markets will be referred to herein as "Filings," pursuant to Rule 15c2-11(a)(5) of the Securities Exchange Act of 1934, and amended (the "Exchange Act") and Rule 144(c)2 under the Securities Act of 1933, as amended (the "Securities Act"). We have reviewed the Filings in connection with the preparation of this Opinion. Note: counsel has submitted the attorney letter agreement and did so on 9/13/21.

1. This letter is addressed to OTC Markets Group Inc. ("OTC Markets Group") and OTC Markets Group is entitled to rely on this Letter/Opinion 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.

2. Counsel is a U.S. resident and has been retained by the Issuer for the purpose of rendering this Letter/Opinion and related matters. This law firm/attorney was retained solely for the purpose of reviewing the current information supplied by the Issuer. Neither the law firm nor any of its partners, including but not limited to the undersigned, beneficially own any shares of the issuer's securities. Neither the law firm nor any of its partners, including but not limited to the undersigned, has received, or has an agreement with Issuer to receive in the future, shares of the Issuer's stock, in payment for services.

3. Counsel has examined corporate records and other documents and such questions of law as counsel considered necessary or appropriate for purposes of rendering the letter.

4. Counsel is authorized to practice law in the State of Florida. Counsel is authorized to practice law in the jurisdictions covered by this Letter/Opinion, including opining on the laws of the

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<sup>1</sup> Amended at OTC Markets request regarding communication about the semi-annual report and the two newly filed separate quarterly reports.

United States. This Letter/Opinion do not rely on the work of other counsel.

5. Counsel is permitted to practice before the Securities and Exchange Commission (the “SEC”) and has not been prohibited from practice thereunder. Counsel is not currently been the subject of an investigation and has not 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.

6. Counsel is not currently suspended or barred from practicing law in any state or jurisdiction and has not been in the past five years, suspended or barred from practicing in any state or jurisdiction. Counsel has not been charged in a civil or criminal case.

7. Counsel is reasonably relying on information obtained from public officials, officers of the Issuer, and other sources, and those sources and documents are believed to be reliable.

8. The following is the list of specific documents and dates that such documents were posted containing the information concerning the Issuer and the Securities that are publicly available through the OTC Disclosure & News Service, and Counsel has reviewed these items in connection with the preparation of the letter (the “Information”).

<b>11/08/2021</b>	<b>Quarterly Report - Q2 2021 Financial Statements with Notes and Disclosure Statement 06/30/2021</b>
<b>11/08/2021</b>	<b>Quarterly Report - Q1 2021 Financial Statements with Notes and Disclosure Statement 03/31/2021</b>
<b>09/24/2021</b>	<b>Attorney Letter with Respect to Current Information - Attorney Letter with Respect to Current Information 06/30/2021</b>
<b>09/21/2021</b>	<b>Semi-Annual Report - Banneker, Inc 2021 Semi-Annual Financial Statements with Notes for period ending 06/30/2021</b>
<b>09/21/2021</b>	<b>Annual Report - Banneker, Inc 2020 Financial Statements with Notes for period ending 12/31/2020</b>
<b>09/21/2021</b>	<b>Annual Report - Banneker, Inc 2019 Financial Statements with Notes for period ending 12/31/2019</b>
<b>09/10/2021</b>	<b>Semi-Annual Report - Pink Disclosure Statement for period ending 06/30/2021</b>
<b>09/10/2021</b>	<b>Annual Report - Pink Disclosure Statement for period ending 12/31/2020</b>
<b>09/02/2021</b>	<b>Semi-Annual Report - Banneker, Inc 2021 Semi-Annual Financial Statements for period ending 06/30/2021</b>
<b>09/02/2021</b>	<b>Annual Report - Banneker, Inc 2020 Financial Statements for period ending 12/31/2020</b>
<b>09/02/2021</b>	<b>Annual Report - Banneker, Inc 2019 Financial Statements for period ending 12/31/2019</b>
11/19/2014	Quarterly Report - 3Q 2014 Footnotes to the Financials 09/30/2014
11/19/2014	Quarterly Report - 3Q 2014 Financials 09/30/2014
11/19/2014	Quarterly Report - 3Q 2014 Disclosure Statement 09/30/2014
11/14/2014	Notification of Late Filing - Q3 2014 Notification of Late Filing 09/30/2014
08/19/2014	Quarterly Report - 2Q 2014 Footnotes to the Financials 06/30/2014
08/19/2014	Quarterly Report - 2Q 2014 Financials 06/30/2014
08/19/2014	Quarterly Report - 2Q 2014 Disclosure Statement 06/30/2014
08/15/2014	Notification of Late Filing - Notification of Late Filing 06/30/2014
07/21/2014	Attorney Letter with Respect to Current Information - Attorney Letter with Respect to Current Information 12/31/2013
07/21/2014	Quarterly Report - 1Q 2014 Footnotes to the Financials - Amended for Clerical Error 03/31/2014
07/21/2014	Quarterly Report - 1Q 2014 Disclosure Statement - Amended for Clerical Error 03/31/2014
07/21/2014	Annual Report - FYE 2013 Footnotes to the Financials - Amended for Clerical Error 12/31/2013
07/21/2014	Annual Report - FYE 2013 Disclosure Statement - Amended 12/31/2013
07/18/2014	Quarterly Report - 1Q 2014 Financials 03/31/2014

07/18/2014	Annual Report - FYE 2013 Financial Statements	12/31/2013
03/31/2011	Annual Report - Annual Report	12/31/2010
11/17/2010	Attorney Letter with Respect to Current Information - Attorney Letter with Respect to Current Information	09/30/2010
11/17/2010	Quarterly Report - Q3 Disclosure with Financials	09/30/2010
10/26/2010	Supplemental Information - California Certificate of Good Standing	09/30/2010
09/17/2010	Quarterly Report - Quarterly Report	06/30/2010
06/17/2010	Attorney Letter with Respect to Current Information - Attorney Letter with Respect to Quarterly Information	03/31/2010
06/15/2010	Initial Company Information and Disclosure Statement - Quarterly Company Information and Disclosure Statement	March 31, 2010 03/31/2010
06/14/2010	Interim Financial Report - Interim Financial Report	03/31/2010
06/08/2010	Attorney Letter with Respect to Current Information - Attorney Letter with Respect to Current Information	12/31/2009
04/09/2010	Annual Report - Annual Report	12/31/2009
03/17/2010	Initial Company Information and Disclosure Statement - Initial Company Information and Disclosure Statement	12/31/2009
03/27/2009	Annual Report - TSO 481,196,964 as of Feb 9, 2008	12/31/2008
07/24/2008	Annual Report - Annual Report	12/31/2007
05/27/2008	Corporate Bylaws - Corporate Bylaws	05/27/2008
05/27/2008	Initial Company Information and Disclosure Statement - Initial Company Information and Disclosure Statement	05/27/2008
08/02/2005	Banneker, Inc. Corporate Articles of Incorporation	

9. The Information, specifically the Information in **bold**, (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, (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 under the Securities Exchange Act of 1934 (the “Exchange Act”), (iii) complies as to form with the OTC Markets Group’s Pink Basic Disclosure Guidelines, which are located on the Internet at [www.otcm Markets.com](http://www.otcm Markets.com), and (iv) has been posted through the OTC Disclosure & News Service. In an abundance of caution, Counsel even contacted OTC Markets directly to discuss the Information,” and OTC Markets confirmed that the Information was sufficient and adequate. A representative of OTC Markets stated, “The semi-annual reporting is fine and disclosure for most recent year-end report. The Attorney letter must reference past two year’s annual report and any interim reports.” Upon further inquiry, the OTC Markets representative stated, “Companies will be processed for Current Information once all required documentation has been submitted: (a) Financial Statements- Two most recent Annual reports and any subsequent Quarterly Report; (b) Disclosure Statement-Most recent Annual and any subsequent Quarterly Reports; Attorney Letter covering all relevant information for non-audited companies; the Company Profile has been verified through OTCIQ.” And upon further inquiry, the OTC Markets representative confirmed that the semiannual report was an adequate disclosure for both quarters in 2021 (1<sup>st</sup> and 2<sup>nd</sup>). However, after the Company filed its previous letter, OTC Markets contacted the Company and requested that the Company prepare and file two (2) separate quarterly reports for the first and second quarter of 2021. And on 11/8/21, the Company filed those two (2) quarterly reports.

Importantly, here, Issuer did file: (a) two separate annual financial statements for periods ending 12/31/19 and 12/31/20 and subsequent quarterly financial statements for periods ending 3/31/21 and 6/30/21 in the form of both a combined semi-annual report and as two (2) separate quarterly reports also for periods ending 3/31/21 and 6/30/21; (b) its most recent annual disclosure statement for period ending 12/31/20 and the subsequent quarterly disclosures for periods ending 1/31/21 and 6/30/21 in the form of one semiannual report and as two (2) separate quarterly reports also for periods ending 3/31/21 and 6/30/21.

10. The person responsible for the preparation of the financial statements contained in the Information is Roy Willis Gentry. The financial statements are not audited. However, Roy Willis Gentry, P.C. is a Certified Public Accountant licensed and in good standing with the State of Colorado.

11. Issuer's transfer agent is Standard Registrar and Transfer Company, 440 East 400 South, Suite 200 Salt Lake City, UT 84111; phone: 801-571-8844; email: amy@standardregistrar.com. The Issuer's transfer agent, Standard Registrar and Transfer Company is registered with the SEC. We have communicated with the transfer agent by phone to confirm the number of outstanding shares set forth in the Information, and the information/number was correct.

12. Counsel has: (i) personally met with management and a majority of the directors of the Issuer, and specifically Derrick Holmes and Dave Herda; (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 Issuer.

13. To the best knowledge of counsel, after inquiry of management and the directors of the Issuer, neither the Issuer nor Mr. Holmes nor Mr. Herda nor any 5% holder nor counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

14. No person other than OTC Markets Group is entitled to rely on this Letter/Opinion, but OTC Markets Group has full and complete permission and rights to publish this Letter/Opinion through the OTC Disclosure & News Service for public viewing.

15. Banneker, Inc. is not a shell, and I see no evidence suggesting that Banneker, Inc. was a former shell. Further, the officers/directors of the Company Derrick Holmes and Dave Herda have both verbally stated that the Company was never a shell. In addition, all of the reports that required an attestation regarding shell status, filed by the Company all affirmatively stated the Company was not a shell and that there was no change in shell status during the reporting period. However, there was no reporting from: (a) 12/2014 to 8/2021; (b) 4/2011 to 6/2014; or (c) prior to 5/2008, so I cannot confirm for certain whether or not the Company was a shell during those periods of time. Additionally, the Company had a predecessor (Cumetrix Data Systems Corp.), and there was no reporting by Cumetrix; therefore, I cannot confirm whether or not the Company's predecessor was ever a shell. To conduct a full and thorough investigation into this issue would require significant expenditure of time and resources, and as such, would be prohibitively expensive. And the Company has not authorized or paid for such an investigation.

Sincerely,

*/s/ - Kenneth C. Grace*

Kenneth C. Grace, Esq.

cc: Derrick Holmes via email to derrick\_holmes@yahoo.com  
Dave Herda via email to dave@bannekerwatches.com