

# WATTS LAW, PLLC

732 Ninth Street | 919-491-0560 | CDWatts@Me.com

**November 18, 2022**

OTC Disclosure and News Service  
300 Vesey Street, 12th Floor,  
New York, NY 10282

RE: Cyberlux Corporation Amended for the Quarter Ended September 30, 2022

Dear Sir or Madam:

I have acted as counsel to Cyberlux Corporation, a Nevada Corporation (the "Issuer"), on specific securities and corporate issues and have been retained for the purpose of reviewing the current information supplied by the Issuer, specifically with respect to the Issuer's quarterly financial reports for the quarter of 2022 ending September 30, 2022 (the "Reports") publicly disclosed by the Issuer and published to the OTC Disclosure & News Service today. This opinion is solely for the information of the OTC Markets Group, Inc., which is entitled to rely on this letter in determining whether the Issuer has made adequate information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933, as amended (the "Act"). I hereby consent to having this letter posted by the Issuer, and to have it published, accompanying its disclosure.

I am a United States resident and currently represent the Issuer with respect to this disclosure. This opinion is based on my knowledge of the law and facts as of the date hereof. I have examined such corporate records and other documents and such questions of law as deemed appropriate for the purpose of rendering this opinion.

I am licensed to practice law in the United States in the State of North Carolina and I am permitted to practice before the Securities and Exchange Commission (the "SEC"). I have not been prohibited from practicing law at any point in my more than 30 year career, have not been prohibited from practicing before the SEC, nor I have currently and nor in the last five years been the subject of an investigation, hearing, or proceeding by the SEC, the U.S. Commodity Futures Trading Commission nor the Financial Industry Regulatory Authority nor any other federal, state, or foreign regulatory agency. I have never been suspended nor barred from the practice of law by any state and have never been the subject of any litigation regarding my professional capacity. I am a stockholder in the Issuer and have acquired the shares as indicated in the 3A stock table reporting, but I will not receive any shares of the Issuer for providing this letter.

As to matters of fact upon which I have relied and obtained from officers and directors of the Issuer and other sources, I have believed such sources to be reliable. I have examined such corporate records and other documents and asked such questions as I deemed necessary or appropriate for purposes of rendering this letter. I have conferred with Mark Schmidt and David D. Downing, who constitute a majority of the three person board. Based upon such investigation, to the best of my knowledge, neither the Issuer, its officers and directors, any holder of 5% or more of the securities of the Issuer, nor counsel for the Issuer, is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

For the purposes of rendering this opinion, I have assumed that no person or entity has engaged in fraud or misrepresentation regarding the inducement relating to execution or delivery of the documents reviewed. Furthermore, I express no opinion as to the validity of any of the assumptions, form or content of any financial or

statistical data contained therein.

Regarding the Issuer's common stock, par value \$0.001 (the "Securities"), based on the examination and inquiry set forth above, I am of the opinion that the Reports, as published on the OTC Disclosure and News Service on the dates described above, (the "Information") (i) constitutes "adequate current public information" concerning the Securities of the Issuer and "is available" within the meaning of Rule 144( c)(2) under the Securities Act, (ii) includes all 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 Act, (iii) complies as to form with the Pink OTC Marker Guidelines for Providing Adequate Current Information, which are located on the Internet at [www.pinksheets.com](http://www.pinksheets.com), and (iv) has been posted in the OTC Markets Group, Inc..


The Issuer's unaudited financial statements were prepared by and under the direction of David D. Downing, the Issuer's Chief Financial Officer. The Issuer has represented that the unaudited financial statements were prepared in accordance with generally accepted accounting principles.

The Issuer's transfer agent is Standard Registrar & Transfer Company, Inc., and to the best of my knowledge, it is registered with the SEC. I have reviewed a copy of the stockholder list prepared by the transfer agent as of June 30, 2022 to confirm that the number of outstanding shares is consistent with the Issuer's information.

I have (i) personally met with the Issuer's management and a majority of its directors, (ii) reviewed the Information published by the Issuer on the OTC Markets Group, Inc., and (iii) discussed the Information with management and a majority of the directors of the Issuer.

As defined in Rule 405 under the Securities Act and Rule 12b2 under the Exchange Act, a shell company is defined as a company (other than an issuer of asset-backed securities) with no or nominal operations that has any one of the following: (i) no or nominal assets; (ii) assets consisting solely of cash and cash equivalents; or (iii) assets consisting of any amount of cash and cash equivalents and nominal other assets. As Cyberlux has never been reduced to no or nominal operations, it has never been a shell company. In addition, it has never had no or nominal assets, assets consisting solely of cash and cash equivalents, nor cash and cash equivalents and nominal other assets. Thus, based upon my review of the company's financial history and interviews with company executives who have been in leadership positions with the company since inception, I conclude that the company is not a shell company nor have any predecessor entities been a shell company.

This opinion is solely for the information of the addressee and the other parties specifically identified in the second paragraph hereof, and is not to be quoted in whole or in part or otherwise referred to, nor is it to be filed with any governmental agency or other person without my prior written consent. Other than the addressee hereof and other such parties, no one is entitled to rely on this opinion. This opinion is based on my knowledge of the law and facts as of the date hereof. I assume no duty to communicate with you with respect to any matter which comes to my attention hereafter.

Sincerely,  


**Watts Law, PLLC**  
**Managing Member**