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Via OTC News & Disclosure Service

September 16, 2024

OTC Markets Group, Inc. – Issuer Services
304 Hudson Street, 2nd Floor
New York, NY 10013
Tel: (212) 896-4400
Fax: (212) 868-3848

Re: Adequacy of Current Public Information for Com-Guard.com, Inc (CGUD)

To Whom it May Concern:

I, the undersigned, am an attorney licensed to practice law in the state of California. I am permitted to practice before the Securities and Exchange Commission (“SEC”) and have never been prohibited from practice thereunder. I am a United States citizen residing and working in San Diego County, California. I represent that neither myself, nor my firm, is currently or for the past five years been 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 for any violation(s) of federal or state securities laws, nor has been named in any civil matter or been subject to any bar(s) or sanction(s) by any authorized state or federal agency, nor has counsel nor my firm for the past five years been, suspended or barred from practicing in any state or jurisdiction, or charged in a civil or criminal case.

My firm has been retained by Com-Guard.com, Inc. (the “Company” and/or the “Issuer and/or “CGUD”), ticker symbol: CGUD, for the express purpose of reviewing the current information supplied by the Issuer and providing a legal opinion on the adequacy of current information available to the public in relation to the filing of an “Information Statement and Disclosure” pursuant to Rule 15c2-11(a) (5) of the Securities Exchange Act of 1934 as amended (the “Exchange Act”), and Rule 144(c)(2) of the Securities Act of 1933 as amended, (the “Securities Act”). The Company is incorporated under the laws of the state of Nevada. For the purpose of transparency and full disclosure, I beneficially own 10M shares of the Issuer’s securities (acquired 5/4/2017 for legal consulting), but have not been paid any shares of the Company nor does any promise exist to pay myself or my firm shares in the future as payment for the services rendered herein.

1. Facts & Assumptions

I have examined such corporate records and other documentation deemed necessary and/or appropriate for rendering an opinion in conjunction with the filing of the Company’s FY 2024 Annual Report with Consolidated Financial Information as of Year Ending June 30, 2024 (unaudited), filed 8/20/2024 (the “Annual Report”), pursuant to OTC Markets Alternative Reporting Standards: Pink Basic Disclosure Guidelines. Additionally, I have made further inquiry and investigation into the laws, regulations, and commentary available for such filings. With respect to corporate documentation examined, I have presumed the genuineness of all signatures thereon; the authenticity of all documents provided as originals; conformity of all copies to the original documents; and the authenticity of all original documents submitted as copies.

I have relied on information available on the Internet, including the Company’s website: www.com-guard.com, from records with the SEC, FINRA, the OTC Markets, Inc. (“OTC”), and from the principal officer of the Company, in addition to other sources deemed reliable, such as records on file with the Nevada Secretary of State. Nothing came to my attention during the course of my investigation that led me to conclude that any such documents were not genuine or authentic or that the facts contained therein were not true.

2. Inquiry & Investigation

I have met personally (in person and via telephone conference) with the sole officer and member of the board of directors of the Company, Dr. Edward W. Savarese, to discuss this information and its adequacy for these purposes. An interested investor could readily find current information available regarding the Company by which s/he could objectively make a determination pertaining to the corporate financial status and relevant financial information thereby enabling such investor to make an informed and intelligent decision regarding the stock of the company.

I have reviewed the Company's FY 2024 Annual Report with Consolidated Financial Information as of Year Ending June 30, 2024 (unaudited), pursuant to OTC Markets Alternative Reporting Standards: Pink Basic Disclosure Guidelines, which have been posted on www.otcmarkets.com through the OTC Disclosure & News Service by the Company on 8/20/2024. The Company's Annual Report and Financial statements, although un-audited, were prepared by Dr. Edward W. Savarese, who has been acting Chief Financial Officer for CGUD since 09/01/2009, with the assistance of the Company's accountant, Jona Barnes of Mallett and Barnes Tax Service, who also provides the bookkeeping services since 2012.

Brief Bio for Dr. Savarese

Dr. Edward W. Savarese has been an Entrepreneur, Executive and Educator. He was the founder of ImageTech Corporation and its Chief Executive Officer. Dr. Savarese was the founder of Com-Guard.com, Inc., in 1998 one of the first companies to recognize the importance of Computer Security and has been a Director and Chairman of the Board of Directors since its inception. Dr. Savarese was also the founder of a Nasdaq Public Company (ITEC) and held the positions of Chairman, President and Chief Executive Officer of Imaging Technologies Corporation (formerly Personal Computer Products, Inc.) from 1982 to 1998.

Dr. Savarese holds a Doctoral Degree from Columbia University, Teacher's College (TC), in the Department of Communication, Computing and Technology in Education. He was enrolled in and graduated from the first program in Computing started by Dr. Robert Taylor, a digital pioneer who founded TC's Computing in Education Program in 1976, one of the first such graduate programs in the world. Dr. Savarese also holds a Master of Science in Administration and Management from Pace University and holds a Bachelor and Master of Science Degree in Education from the State University at New Paltz, New York State.

Brief Bio for Ms. Barnes

Ms. Jona Barnes joined Com-Guard.com, Inc. as Controller in 2012. She is an accomplished financial executive with over 34 years of experience in private and public companies with exceptionally strong analytical skills. She holds a Bachelor's degree in Accounting from San Diego State University. She passed the CPA and EA exam. She has worked for several public accounting firms. She is a partner for 27 years at Mallett & Barnes Tax Services representing corporate and individual clients with financial management, tax and complex audit issues. She is a member of the NSTP (National Society of Tax Preparers) and maintains her continuing education. Ms. Barnes works directly with audit firms for public companies and is very familiar with accounting standards, including GAAP rules and regulations.

Transfer Agent

The Company's transfer agent is:

Issuer Direct Corporation

Attn Julie Felix

500 Perimeter Park Drive Suite D, Suite D

Morrisville, NC 27560

Ph: 919-481-4000 or 801.272.9294

Website: www.issuerdirect.com

Em: Julie.Felix@issuerdirect.com

This opinion attorney confirmed that the Transfer Agent (“TA”) is registered under the Exchange Act. I have confirmed the number of outstanding shares by email from the Transfer Agent and compared that to the number outstanding as set forth in the posted Annual and Quarterly reports as amended and filed with OTC Markets (542,289,901) and verified them as accurate as of June 30, 2024, although the TA could not verify the Series A Preferred issued and outstanding as the TA is not the agent for the preferred class. This opinion attorney also received written assurances from the Issuer and its principal that no new shares have been authorized or issued since as disclosed in the Annual Reports for FY 2022 and FY 2023 filed with OTC Markets, and that the preferred class is accurate. For the purposes of disclosure, current outstanding share amounts are:

Common Stock

CUSIP: 199751108

Par or stated value:	\$0.001
Total shares authorized:	1,000,000,000
Total shares outstanding:	542,289,901
Number of shares in the Public Float:	192,733,354
Total number of shareholders of record:	138

Preferred Stock

Series A Preferred Stock 6,000,000 authorized

CUSIP: N/A

Par or stated value: \$0.001

Total shares authorized: 50,000,000

Total shares outstanding: 6,000,000

After examination of the records and inquiry of the Company and its officers and directors, to the best knowledge of counsel, neither the issuer of the Securities, any 5% holder, nor its corporate or security counsel are currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

3. Legal Conclusions

The legal opinion as expressed in this letter is that the information contained in the Company’s FY 2024 Annual Report with Consolidated Financial Information as of Year Ending June 30, 2024 (unaudited), and currently filed via the OTC Markets Group News and Disclosure service (the “Information”) (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 (Limited Companies), which are located on the Internet at www.otcmarkets.com, and (iv) has been posted through the OTC Disclosure & News Service.

OTC Markets Group, Inc. is entitled to rely on this opinion in determining whether the Company has made adequate current information available to the public pursuant to Rule 144(c)(2) of the Securities and Exchange Acts, and may publish this opinion on its website, www.otcmarkets.com, for such limited purposes.

Corporate History

The Company was incorporated on October 7, 1998, in the State of Nevada as e-World Security, Inc. The Corporate name was changed to Com-Guard.Com, Inc. on April 16, 1999, and is in active status as of the date of this opinion. As of the date of this opinion, there have been no trading suspension orders issued by the SEC concerning the Issuer or its predecessors since inception; neither has the Issuer done or anticipates doing any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization within the past 12 months. The address(es) of the issuer’s principal executive office is: 1106 2nd Street, Encinitas, California, 92024.

Shell Status

Regarding, the Company's shell status as that term is defined in Rule 405 and 12b-2 of the Exchange Act, because the Company no longer files with the SEC, having filed a Form 15-12G in September 2009, it cannot conclusively be determined. With that said, pursuant to 17 CFR § 230.405 of the Securities Act of 1933, the term shell company means a registrant ... that has: (1) No or nominal operations; and (2) Either: (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.

The Company has been doing consulting, strategic development and restructuring for the past four years. The Company has applied for and received a developer's license for the Apple mobile platform which includes the iPhone and iPad developer's tools. The Company has also acquired the tools for development on the Android platform from Google. The Company does Consulting in Computer related Fields.

Historically, the Company sold products that afforded security protection to computer hardware and software in microcomputers. The Company has applied for and received a developer's license for the Apple mobile platform which includes the iPhone and iPad developer's tools. The Company has also acquired the tools for development on the Android platform from Google. The Company is looking at acquiring Products related to Security, especially in the area of secure printing and products related to the Internet of things (IoT).

The Company has a special interest in:

- 1 Security
2. Tracking
3. Secure printing
4. Blockchain implementation and development
5. Tracking Health through wearables, such as the Apple iWatch and other watch platforms.

Mobile and Secure Printing.

The Company has explored an additional Strategy to focus on software for the Arm Architecture which is the most pervasive for low-cost boards. We are porting printing software first to the Raspberry Pi and it can be available as a download or a fully configured product. The Raspberry Pi and ARM architecture markets will allow the Company to have an additional product for Mobile and Secure Printing.

Health tracking through SmartWatch and Wearables.

The Company is interested in Healthcare, specifically for the Boomer Generation of 70 million people and Fitness for everyone. "The global smartwatch market size was USD 30,434.1 million in 2021 and is expected to expand at a compound annual growth rate (CAGR) of 8.2 % from 2022 to 2030. The market is anticipated to witness a surge in adoption owing to the growing inclination for fitness tracking and health monitoring features. Manufacturers have introduced smartwatches with advanced health monitoring features such as blood oxygen and SpO2 sensors, a stress monitor, electrocardiograms, a calorie counter, and more. Several companies such as SAMSUNG-, Noise, Fitbit, FOSSIL GROUP, INC., and more are introducing smartwatches with health monitoring devices. For example, in September 2021, Apple, Inc. launched the new Apple Series 7 smartwatch model that features multiple health monitoring functions, such as native sleep tracking, blood oxygen saturation, electrocardiogram (ECG) sensor, improved fall detection, and heart health monitoring".

Accordingly, the Company has developed an iOS App (iTrakHealth™) for the iPhone (in the future, it may develop the App for the Android Platform) and the App has now been reviewed and accepted by the Apple App store. The iTrakHealth™ App uses the Apple Health App Platform to collect Data and is able to connect to the user's Health provider. This IoT App uses the AI capabilities of ChatGPT to analyze the Data. It is not meant to replace a Doctor or Healthcare provider. The App is designed to inform the user and let them know about their health trends and turn the collected App Data from their iPhone and/or Apple Watch (or other connected data collection device) into Information so that their Doctor or Healthcare provider can use the information to provide HealthCare to the user. The Company intends to release the App at the end of Calendar Year 2004. In speaking with the CEO, I learned that the App is ready for imminent deployment.

Based on the above, it is this attorney's opinion that, despite fact the Company no longer files with the SEC, having filed a Form 15-12G in 09/01/2009, the Company has been and continues to be consistent in its development of technical products and, based on the assets, revenue and expenses as posted in the Company's Annual and Quarterly Reports and Financials, including the Company's Annual Report for FY 2024 filed on 8/20/2024, as well as the fact that the Company is the original Form 10 (Form 10SB12G in 2000) filer and has been under continuous management by the same board of director and officer(s) since its inception, it is not now nor ever has been a shell company.

The statements and opinions set forth herein reflect observations and results of inquiries up to the date hereof and shall remain valid for as long as the documents, instruments, records and other information I have reviewed and examined remain unchanged, and the assumptions relied upon continue to be valid.

This opinion is intended solely for the use and application of OTC Markets Group, Inc., and I hereby grant OTC Markets Group full, as well as the Issuer, complete permission and rights to publish this opinion letter through the OTC Disclosure & News Service for public viewing.

Very truly yours,

H.D. KELSO & ASSOCIATES

A handwritten signature in black ink, appearing to read 'H.D. Kelso III', with a stylized flourish at the end.

Hugh D. Kelso III, Esq.

cc: Com-Guard.com, Inc.
Dr. Edward Savarese, CEO