

EXHIBIT 14

4188

Department of the Treasury - Internal Revenue Service

Form 668 (Y)(c)
(Rev. February 2004)

Notice of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #3
Lien Unit Phone: (800) 913-6050

Serial Number
491794824

For Optional Use by Recording Office

File Number: 20240051953B
Date Filed: 4/30/2024 10:00:00 AM
Elaine F. Marshall
NC Secretary of State

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer CYBERLUX CORPORATION, a Corporation

Residence 800 PARK OFFICES DRIVE SUITE 3209
DURHAM, NC 27709-0000

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

| Kind of Tax (a) | Tax Period Ending (b) | Identifying Number (c) | Date of Assessment (d) | Last Day for Refiling (e) | Unpaid Balance of Assessment (f) |
|-----------------|-----------------------|--------------------------|------------------------|---------------------------|----------------------------------|
| 940 | 12/31/2023 | Privacy Redaction | 02/26/2024 | 03/28/2034 | 254.70 |
| 941 | 06/30/2010 | | 05/13/2013 | 06/12/2033 | 46023.00 |
| 941 | 12/31/2010 | | 04/11/2011 | 05/11/2031 | |
| 941 | 12/31/2010 | | 09/10/2012 | 10/10/2032 | 178708.29 |
| 941 | 12/31/2012 | | 04/01/2013 | 05/01/2033 | 334730.87 |

Place of Filing SECRETARY OF STATE
NORTH CAROLINA
RALEIGH, NC 27626-0622

Total \$ 559716.86

This notice was prepared and signed at BALTIMORE, MD, on this, the 16th day of April, 2024.

Signature *Elvin Dean Corry*
for T MCCRIMMON

Title
ACTING MANAGER
(919) 850-1189

23-06-4407

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)