

# **EXHIBIT 21**

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
Richmond Division

HII MISSION TECHNOLOGIES CORP.	)	
	)	Case No. 3:25-cv-00483-JAG
Interpleader Plaintiff,	)	
	)	
v.	)	
	)	
CYBERLUX CORPORATION, et. al.,	)	
	)	
Defendants.	)	
_____	)	

**DEFENDANT UNITED STATES OF AMERICA'S  
RESPONSES TO DISCOVERY REQUESTS**

**INTERROGATORIES**

1. Explain the nature of your claim to any of the proceeds that are the subject of this Interpleader, including an explanation of:

A. The amount of the proceeds that you claim.

**Response:** The United States claims proceeds in the amount of \$1,149,776.34, as of March 26, 2026, plus interest and statutory additions that will continue to accrue according to law.

B. The legal basis for your right to the proceeds.

**Response:** The United States has a right to the proceeds pursuant to 26 U.S.C. § 6321 (Lien for Taxes), 26 U.S.C. § 6322 (Period of Lien), and 26 U.S.C. § 6323 (Priority & Validity). A delegate of the Secretary of the Treasury assessed taxes and penalties against Cyberlux Corporation for tax periods in 2010, 2012, 2013, 2021, 2022 and 2023. These assessments by the United States against Cyberlux Corporation are summarized in Table 1 below:

TABLE 1: ASSESSMENTS AGAINST CYBERLUX CORPORATION				
Tax Type	Tax Period	Assessment Date	NFTL Filing Date	Total Due (including interest & penalties) as of March 26, 2026
IRS Form 941	6/30/2010	5/13/2013	4/30/2024	\$87,188.95
IRS Form 941	12/31/2010	4/11/2011	4/30/2024	\$149,003.11 <sup>1</sup>
IRS Form 941	12/31/2012	4/01/2013	4/30/2024	\$869,532.75
IRS Form 941	12/31/2021	9/5/2022	10/10/2023	\$2,617.01
IRS Form 940	12/31/2022	2/27/2023	10/10/2023	\$320.48
IRS Form 940	12/31/2023	2/26/2024	4/30/2024	\$358.73
26 USC § 6721	12/31/2013	10/24/2016	8/21/2017	\$40,755.31
<b>Total:</b>				<b>\$1,149,776.34</b>

A delegate of the Secretary of the Treasury gave notice of these assessments to Cyberlux Corporation and made demand upon it for payment of those assessments. Despite this notice and demand for payment, Cyberlux Corporation has failed or refused to pay the full amounts due and owing for these assessments. As a result, under 26 U.S.C. § 6321, the amounts of these unpaid taxes and penalties are a lien in favor of the United States upon all property and rights to property belonging to Cyberlux Corporation, including upon the interpleaded proceeds. Under 26 U.S.C. § 6322, that lien arose at the time the assessments were made. Under 26 U.S.C. § 6323, the liens are effective as to other creditors because of the filing of the Notices of Federal Tax Lien (“NFTLs”) with the North Carolina Secretary of State. The filing dates for the NFTLs are summarized in Table 1 above. Copies of those NFTLs were produced with the United States’ Initial Disclosures.

C. How the amount you claim became a liquidated amount or, if not liquidated, state so.

**Response:** Cyberlux Corporation is indebted to the United States for unpaid Form 940 and Form 941 tax liabilities and for penalties assessed under 26 U.S.C. § 6721. The amounts the United States claims became liquidated amounts at the time the assessments were made.

<sup>1</sup> Unlike the other tax debts, which are calculated with interest accruing through March 26, 2026, this fourth quarter of 2010 Form 941 tax debt is calculated as of February 16, 2026.

D. Whether you claim a security interest in, lien on, or assignment of all or any portion of the proceeds and, if so, provide your claimed priority date and explain the basis for your security interest, lien, or assignment.

**Response:** The United States claims liens on all property and rights to property of Cyberlux Corporation, including a portion of the proceeds. The United States' liens became effective as to other creditors upon the filing of the NFTLs referred to above. The priority of the United States' liens will be determined by application of 26 U.S.C. § 6323.

E. Whether you claim a right to interest and, if so, the amount and basis for continuing accrual thereof, if any.

**Response:** The United States claims a right to interest pursuant to 26 U.S.C. §§ 6601(a) and 6621(a)(2). The United States seeks \$1,149,776.34, as of March 26, 2026, plus interest and statutory additions that will continue to accrue according to statutory law.

F. Whether you claim a right to attorneys' fees.

**Response:** N/A. The United States does not claim a right to attorneys' fees.

G. For any creditor claiming a secured interest, identify the date(s) on which advances were made to Cyberlux or on its behalf for which any secured interest is claimed.

**Response:** N/A. The United States did not advance money to Cyberlux.

#### CERTIFICATION

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: March 4, 2026



CAROL DAVIS  
Revenue Officer  
Internal Revenue Service

**DOCUMENT REQUESTS**

1. Documents supporting or otherwise concerning your answer to the above interrogatory.

**Response:** The responsive documents were produced on February 19, 2026, and are bates-stamped USA0001-15.

2. All documents on which you rely to assert any security interest in, lien on, or assignment of the proceeds that are the subject of this interpleader.

**Response:** The responsive documents were produced on February 19, 2026, and are bates-stamped USA0001-15.

Date: March 5, 2026

BRETT A. SHUMATE  
Assistant Attorney General

JOSHUA WU  
Deputy Assistant Attorney General, Tax  
Litigation Branch

/s/ William J. Harrington

WILLIAM J. HARRINGTON

/s/ Elizabeth W. Pruitt

ELIZABETH PRUITT

Trial Attorneys

Tax Litigation Branch

Civil Division, Department of Justice

Post Office Box 227

Washington, DC 20044

Telephone: (202) 353-1882 (WJH)

Telephone: (202) 353-7293 (EP)

William.J.Harrington@usdoj.gov

Elizabeth.Pruitt@usdoj.gov

-and-

TODD W. BLANCHE  
Deputy Attorney General

/s/ Jonathan H. Hambrick

Jonathan H. Hambrick

VSB NO. 37590

Assistant United States Attorney

Eastern District of Virginia

919 E. Main Street, Suite 1900

Richmond, VA 23219

Phone: (804) 819-5400

Fax: (804) 771-2316

E-mail: jay.h.hambrick@usdoj.gov

**CERTIFICATE OF SERVICE**

I certify that on March 5, 2026, I served the foregoing response upon counsel to all parties by email.

/s/ Elizabeth Pruitt