



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 6010

September 25, 2008

VIA U.S. MAIL

David D. Downing  
Chief Financial Officer  
Cyberlux Corporation  
4625 Creekstone Drive  
Suite 130  
Durham, NC 27703

**Re: Cyberlux Corporation  
Form 10-KSB for the Year Ended December 31, 2007  
File No. 000-33415**

Dear Mr. Downing:

We have completed our review of your Form 10-KSB and the related amendment and do not, at this time, have any further comments.

Sincerely,

Martin James  
Senior Assistant Chief Accountant