

BURRELL GARY L  
Form SC 13G/A  
January 17, 2006

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

**SCHEDULE 13G**

**Under the Securities Exchange Act of 1934**

**(Amendment No. 5)\***

Garmin Ltd.

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(Name of Issuer)

Common Shares

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(Title of Class of Securities)

G37260 10 9

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(CUSIP Number)

December 31, 2005

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(Date of Event which Requires Filing of this Statement)

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Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be filed for the purpose of Section 18 of the Securities Exchange Act of 1934 ( Act ) or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

**1** Names of Reporting Persons

I.R.S. Identification Nos. of Above Persons (entities only)

Gary L. Burrell

**2** Check the Appropriate Box if a Member of a Group

(a) ..

(b) ..

**3** SEC Use Only

**4** Citizenship or Place of Organization

USA

**5** Sole Voting Power

Number of 15,350,000

Shared **6** Shared Voting Power

Beneficially

Owned by -0-

Each **7** Sole Dispositive Power

Reporting

Person 15,350,000

With **8** Shared Dispositive Power

-0-

**9** Aggregate Amount Beneficially Owned by Each Reporting Person

15,781,785

**10** Check if the Aggregate Amount in Row (9) Excludes Certain Shares ..

**11** Percent of Class Represented by Amount in Row (9)

14.6%

12 Type of Reporting Person

IN

- Item 1 (a)** Name of Issuer:  
Garmin Ltd.
- Item 1 (b)** Address of Issuer's Principal Executive Offices:  
5<sup>th</sup> Floor, Harbour Place, P.O. Box 30464 SMB, 103 South Church Street, George Town, Grand Cayman,  
Cayman Islands
- Item 2 (a)** Name of Person Filing:  
Gary L. Burrell
- Item 2 (b)** Address of Principal Business Office or, if none, Residence:  
1200 East 151<sup>st</sup> Street, Olathe, Kansas 66062
- Item 2 (c)** Citizenship:  
USA
- Item 2 (d)** Title of Class of Securities:  
Common Shares
- Item 2 (e)** CUSIP Number:  
G37260 10 9
- Item 3. If this statement is filed pursuant to § 240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:**
- (a)  Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o);
  - (b)  Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c);
  - (c)  Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c);
  - (d)  Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8);
  - (e)  An investment adviser in accordance with § 240.13d-1(b)(1)(ii)(E);
  - (f)  An employee benefit plan or endowment fund in accordance with § 240.13d-1(b)(1)(ii)(F);
  - (g)  A parent holding company or control person in accordance with § 240.13d-1(b)(1)(ii)(G);
  - (h)  A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
  - (i)  A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
  - (j)  Group, in accordance with § 240.13d-1(b)(1)(ii)(J).
- x  Not applicable.

**Item 4. Ownership**

(a) Amount beneficially owned: 15,781,785

Of the 15,781,785 Common Shares, 431,785 Common Shares are held by Judith M. Burrell, the reporting person's wife, over which the reporting person does not have any voting or dispositive power. The reporting person disclaims beneficial ownership of these shares owned by his wife.

(b) Percent of class: 14.6%

(c) Number of shares as to which the person has:

- (i) sole power to vote or to direct the vote: 15,350,000
- (ii) shared power to vote or to direct the vote: -0-
- (iii) sole power to dispose or to direct the disposition of: 15,350,000
- (iv) shared power to dispose or to direct the disposition of: -0-

**Item 5. Ownership of Five Percent or Less of a Class**

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following. "

**Item 6. Ownership of More than Five Percent on Behalf of Another Person**

Not Applicable

**Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company**

Not Applicable

**Item 8. Identification and Classification of Members of the Group**

Not Applicable

**Item 9. Notice of Dissolution of Group**

Not Applicable

**Item 10. Certification**

Not Applicable

**SIGNATURES**

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: January 16, 2006

By: /s/ Gary L. Burrell

Name: Gary L. Burrell

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an exchange distribution in accordance with the rules of the applicable exchange;

privately negotiated transactions;

underwritten offerings;

short sales;

agreements by the broker-dealer and a selling stockholder to sell a specified number of such shares at a stipulated price per share;

a combination of any such methods of sale; and

any other method permitted by applicable law.

The selling stockholders may also sell shares under Rule 144 under the Securities Act, if available, under Section 4(1) of the Securities Act or directly to us in certain circumstances rather than under this reoffer prospectus.

Unless otherwise prohibited, the selling stockholders may enter into hedging transactions with broker-dealers or other financial institutions in connection with distributions of the shares or otherwise. In such transactions, broker-dealers or financial institutions may engage in short sales of the shares in the course of hedging the position they assume with a selling stockholder. The selling stockholders may also engage in short sales, puts and calls, forward-exchange contracts, collars and other transactions in our securities or derivatives of our securities and may sell or deliver shares in connection with these trades. If a selling stockholder sells shares short, he or she may redeliver the shares to close out such short positions. The selling stockholders may also enter into option or other transactions with broker-dealers or financial institutions which require the delivery to the broker-dealer or the financial institution of the shares. The broker-dealer or financial institution may then resell or otherwise transfer such shares pursuant to this reoffer prospectus. In addition, the selling stockholder may loan his or her shares to broker-dealers or financial institutions who are counterparties to hedging transactions and the broker-dealers, financial institutions or counterparties may sell the borrowed shares into the public market. A selling stockholder may also pledge shares to his or her brokers or financial institutions and under the margin loan the broker or financial institution may, from time to time, offer and sell the pledged shares. To our knowledge, no selling stockholder has entered into any agreements, understandings or arrangements with any underwriters, broker-dealers or financial institutions regarding the sale of his or her shares other than ordinary course brokerage arrangements, nor are we aware of any underwriter or coordinating broker acting in connection with the proposed sale of shares by a selling stockholder.

The selling stockholders and any broker-dealers that participate in the distribution of the common stock may be deemed to be "underwriters" within the meaning of Section 2(11) of the Securities Act, and any commissions received by them and any profit on the resale of the common stock sold by them may be deemed to be underwriting discounts and commissions under the Securities Act. All selling and other expenses incurred by the selling stockholders will be borne by the selling stockholders.

There is no assurance that the selling stockholders will sell all or any portion of the shares of common stock offered.

We will pay all expenses in connection with this offering and will not receive any proceeds from sales of any common stock by the selling stockholders.

#### **LEGAL MATTERS**

The validity of the issuance of the common stock offered hereby will be passed upon for us by Johnson, Pope, Bokor, Ruppel & Burns, LLP, of Clearwater, Florida. .

#### **EXPERTS**

Our financial statements as of December 31, 2006 and for the years ended December 31, 2006 and 2005 appearing in this Prospectus and registration statement have been audited by Salberg & Company, P.A., Boca Raton, Florida, Independent Registered Public Accounting Firm, as set forth in their report appearing elsewhere herein, and are included in reliance upon the report given on the authority of the firm as experts in accounting and auditing.

#### **CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT**

On May 2, 2007, the Registrant received and accepted the letter of resignation from its Independent Registered Public Accounting Firm, Salberg & Company, P.A., Boca Raton, Florida. The Public Accounting Firm's report on the financial statements for either of the past two years did not contain an adverse opinion or disclaimer of opinion, nor was it modified as to uncertainty, audit scope, or accounting principles except that there was an explanatory paragraph expressing substantial doubt about the Company's ability to continue as a going concern. The decision to change accountants was by mutual consent because of the five years partner rotation requirement of Regulation S-X (17 CFR,



Part 210). The Company has had no disagreements with the former accountant on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure. The Board of Directors and Audit Committee approved retaining Webb & Company, P. A., Boynton Beach, Florida as the Company's Independent Registered Public Accounting Firm effective May 2, 2007.

Prior to engaging Webb & Company, P.A., we did not consult Webb & Company, P.A. regarding either:

1. The application of accounting principles to any specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on our financial statements, and neither a written report was provided to our company nor oral advice was provided by Webb & Company, P.A. that was an important factor considered by our company in reaching a decision as to the accounting, auditing or financial reporting issue; or
2. Any matter that was either the subject of disagreement or event, as defined in Item 304(a)(1)(iv)(A) of Regulation S-B and the related instruction to Item 304 of Regulation S-B, or a reportable event, as that term is explained in Item 304(a)(1)(iv)(A) of Regulation S-B.

Prior to engaging Webb & Company, P.A., Webb & Company, P.A. has not provided our company with either written or oral advice that was an important factor considered by our company in reaching a decision to engage Webb & Company, P.A. as our independent registered public accounting firm.

### **INDEMNIFICATION OF DIRECTORS AND OFFICERS**

The Colorado General Corporation Act provides that each existing or former director and officer of a corporation may be indemnified in certain instances against certain liabilities which he or she may incur, inclusive of fees, costs and other expenses incurred in connection with such defense, by virtue of his or her relationship with the corporation or with another entity to the extent that such latter relationship shall have been undertaken at the request of the corporation; and may have advanced such expenses incurred in defending against such liabilities upon undertaking to repay the same in the event an ultimate determination is made denying entitlement to indemnification. The Company's bylaws incorporate the statutory form of indemnification by specific reference.

A corporation may not eliminate liability: (i) for acts or omissions involving intentional misconduct or knowing and culpable violations of law; (ii) for acts or omissions that the individual believes to be contrary to the best interests of the corporation or its shareholders or that involve the absence of good faith on the part of the individual; (iii) for any transaction from which the individual derived an improper personal benefit; (iv) for acts or omissions involving a reckless disregard for the individual's duty to the corporation or its shareholders when the individual was aware or should have been aware of a risk of serious injury to the corporation or its shareholders; (v) for acts or omissions that constitute an unexcused pattern of inattention that amounts to any abdication of the individual's duty to the corporation or its shareholders; or (vii) for improper distribution to shareholders and loans to directors and officers. Also, a corporation may not eliminate liability for any act or omission occurring prior to the date on which the corporation authorizes indemnification of its directors, officers, employees and agents.

The above discussion of our Articles of Incorporation and the General Corporation Law of Colorado is only a summary and is qualified in its entirety by the full text of each of the foregoing.

Insofar as indemnification for liabilities may be invoked to disclaim liability for damages arising under the Securities Act of 1933, as amended, or the Securities Act of 1934 (collectively, the "Acts"), as amended, it is the position of the Securities and Exchange Commission that such indemnification is against public policy as expressed in the Acts and are therefore, unenforceable.

## WHERE YOU CAN FIND ADDITIONAL INFORMATION

We have filed with the Securities and Exchange Commission a Registration Statement on Form S-8. This Prospectus, which is a part of the registration statement, does not contain all of the information included in the registration statement. Some information is omitted, and you should refer to the registration statement and its exhibits. With respect to references made in this prospectus to any contract, agreement or other document of ours, such references are not necessarily complete and you should refer to the exhibits attached to the Registration Statement for copies of the actual contract, agreement or other document. You may review a copy of the Registration Statement, including exhibits, at the Securities and Exchange Commission's public reference room at Judiciary Plaza, 450 Fifth Street, N.W., Washington, D.C. 20549 or Citicorp Center, 500 West Madison Street, Suite 1400, Chicago, Illinois 60661. The public may obtain information on the operation of the public reference room by calling the Securities and Exchange Commission at 1-800- SEC-0330. We will also file annual, quarterly and current reports, proxy statements and other information with the Securities and Exchange Commission. You may read and copy any reports, statements or other information on file at the public reference rooms. You can also request copies of these documents, for a copying fee, by writing to the Securities and Exchange Commission. Our Securities and Exchange Commission filings and the registration statement can also be reviewed by accessing the Securities and Exchange Commission's Internet site at <http://www.sec.gov>, which contains reports, proxy and information statements and other information regarding registrants that file electronically with the Securities and Exchange Commission. You should rely only on the information provided in this prospectus or any prospectus supplement. We have not authorized anyone else to provide you with different information. We are not making an offer to sell, nor soliciting an offer to buy, these securities in any jurisdiction where that would not be permitted or legal. Neither the delivery of this prospectus nor any sales made hereunder after the date of this prospectus shall create an implication that the information contained herein or our affairs have not changed since the date hereof.

## INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

The following documents that we filed with the SEC are incorporated herein by reference:

- (a) Annual Report on Form 10-KSB for the fiscal year ended December 31, 2006 filed with the Commission April 2, 2007.
- (b) Quarterly Report on Form 10-QSB for the quarter ending September 30, 2007 filed November 14, 2007.
- (c) A report on Form 8-K on January 18, 2007 announcing a licensing agreement with CUI, Inc.
- (d) A report on Form 8-K on February 2, 2007 announcing a one year licensing and royalty agreement with Thermaltake, Inc.
- (e) A report on Form 8-K on February 28, 2007 announcing a one year licensing and royalty agreement with OCZ, Inc.
- (f) A report on Form 8-K on May 2, 2007 announcing a change in certifying accountant.
- (g) A report on Form 8-K on May 15, 2007 announcing a financing agreement with Central Finance, LLC and authorization for Series C preferred stock.
- (h) A report on Form 8-K on June 6, 2007 announcing that Mark Chandler is no longer the Company CFO.
- (i) A report on Form 8-K on July 16, 2007 announcing the appointment of Corey Lambrecht to our Board of Directors.
- (j) A report on Form 8-K on September 17, 2007 announcing the resignation of Russell LO. Wall as CEO and the appointment of William J. Clough as CEO/President and Clifford Melby as COO.
- (k) A report on Form 8-K on October 4, 2007 announcing the appointment of Bradley J. Hallock as Corporate Secretary.
- (l) A report on Form 8-K on January 7, 2008 announcing the corporate name change to Waytronx, Inc.
- (m) All documents subsequently filed by the Registrant pursuant to Section 13(a), 13(c), 14 and 15(d) of the Exchange Act, prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by

reference in this registration statement and to be a part hereof from the date of filing of such documents.

We will provide without charge to each person, including any beneficial owner, to whom a copy of this reoffer prospectus is delivered a copy of any or all documents incorporated by reference into this reoffer prospectus except the exhibits to such documents, unless such exhibits are specifically incorporated by reference in such documents. You may request copies by writing Waytronx, Inc., 2332 LaMirada Drive, Suite 400, Vista, California 92081-7861.

## PART II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

#### Item 3. Incorporation of Documents by Reference

The SEC allows us to incorporate by reference into this reoffer prospectus the information that we file with the SEC in other documents. This means that we can disclose important information to you by referring to other documents that contain that information. The information may include documents filed after the date of this prospectus which update and supersede the information you read in this prospectus. We incorporate by reference the following documents listed below, except to the extent information in those documents is different from the information contained in this prospectus, and all future documents filed with the SEC under Sections 13(a), 13(c), 14, or 15(d) of the Exchange Act, until we terminate the offering of these shares. The Company filed with the Commission:

- (a) Annual Report on Form 10-KSB for the fiscal year ended December 31, 2006 filed with the Commission April 2, 2007.
- (b) Quarterly Report on Form 10-QSB for the quarter ending September 30, 2007 filed November 14, 2007.
- (c) A report on Form 8-K on January 18, 2007 announcing a licensing agreement with CUI, Inc.
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- (k) A report on Form 8-K on October 4, 2007 announcing the appointment of Bradley J. Hallock as Corporate Secretary.
- (l) A report on Form 8-K on January 7, 2008 announcing the corporate name change to Waytronx, Inc.
- (m) All documents subsequently filed by the Registrant pursuant to Section 13(a), 13(c), 14 and 15(d) of the Exchange Act, prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this registration statement and to be a part hereof from the date of filing of such documents.

You may request a copy of these documents, at no cost, by written request to: Waytronx, Inc., 2332 LaMirada Drive, Suite 400, Vista, California 92081-7861

**Item 4. Description of Securities**

The Registrant is registering for reoffer and resale 5,540,485 common shares underlying stock warrants. Upon exercise of said warrants, the common shares underlying the said warrants will be issued as follows: 2,000,000 common shares in the name: Hallock Trust, Brad Hallock, Trustee, and 3,540,485 common shares in the name: William J. Clough and Janet Ann Clough, h/w. The warrant issued in the name Hallock Trust, Brad Hallock, Trustee, may be exercised by the Selling Shareholder at any time before July 5, 2009 at a per share price of \$0.20 for two million or less common shares. The warrant issued in the name of William J. Clough and Janet Ann Clough, h/w, may be exercised by the Selling Shareholder at any time before July 5, 2011 at a per share price of \$0.20 for 3,540,485 or less common shares.

**Item 5. Interest of Named Experts and Counsel.**

Michael T. Cronin, Esq., of the law firm of Johnson, Pope, Bokor, Ruppel & Burns, P.A., has provided legal services and advice to the Company in connection with a variety of corporate and securities matters, including the registrant's compliance with the periodic reporting requirements of the Securities Exchange Act of 1934, and general legal consulting and advice on a variety of matters. Neither Mr. Cronin nor his law firm has been employed on a contingent basis at anytime.

**Item 6. Indemnification of Directors and Officers.**

The Colorado General Corporation Act provides that each existing or former director and officer of a corporation may be indemnified in certain instances against certain liabilities which he or she may incur, inclusive of fees, costs and other expenses incurred in connection with such defense, by virtue of his or her relationship with the corporation or with another entity to the extent that such latter relationship shall have been undertaken at the request of the corporation; and may have advanced such expenses incurred in defending against such liabilities upon undertaking to repay the same in the event an ultimate determination is made denying entitlement to indemnification. The Company's bylaws incorporate the statutory form of indemnification by specific reference.

A corporation may not eliminate liability: (i) for acts or omissions involving intentional misconduct or knowing and culpable violations of law; (ii) for acts or omissions that the individual believes to be contrary to the best interests of the corporation or its shareholders or that involve the absence of good faith on the part of the individual; (iii) for any transaction from which the individual derived an improper personal benefit; (iv) for acts or omissions involving a reckless disregard for the individual's duty to the corporation or its shareholders when the individual was aware or should have been aware of a risk of serious injury to the corporation or its shareholders; (v) for acts or omissions that constitute an unexcused pattern of inattention that amounts to any abdication of the individual's duty to the corporation or its shareholders; or (vii) for improper distribution to shareholders and loans to directors and officers. Also, a corporation may not eliminate liability for any act or omission occurring prior to the date on which the corporation authorizes indemnification of its directors, officers, employees and agents.

The above discussion of our Articles of Incorporation and the General Corporation Law of Colorado is only a summary and is qualified in its entirety by the full text of each of the foregoing.

Insofar as indemnification for liabilities may be invoked to disclaim liability for damages arising under the Securities Act of 1933, as amended, or the Securities Act of 1934 (collectively, the "Acts"), as amended, it is the position of the Securities and Exchange Commission that such indemnification is against public policy as expressed in the Acts and are therefore, unenforceable.

**Item 7. Exemption from Registration Claimed.**

Not Applicable.

18

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**Item 8. Exhibits.**

Exhibit No.	Description
3.1 <sup>1</sup>	Amended Articles of Incorporation of the Company.
3.2 <sup>1</sup>	Bylaws of the Company.
3.3 <sup>2</sup>	Articles of Amendment to Certificate of Incorporation - Certificate of Designations, Preferences, Limitations and Relative Rights of the Series A Preferred Stock, filed July 25, 2002.
3.4 <sup>2</sup>	Articles of Amendment to Articles of Incorporation-Terms of Series A Convertible Preferred Stock, filed November 13, 2003.
3.5 <sup>2</sup>	Amendment to Restated Articles of Incorporation, filed December 23, 2003.
3.6 <sup>2</sup>	Articles of Amendment to Certificate of Incorporation - Certificate of Designations of the Series B Convertible Preferred Stock, filed April 1, 2004.
3.7 <sup>3</sup>	Restated Articles of Incorporation, Officers' Certificate and Colorado Secretary of State Certificate filed June 30, 2004 showing corporate name change to OnScreen Technologies, Inc.
3.7 <sup>4</sup>	Articles of Amendment to change corporate name to Waytronx, Inc. filed with the Colorado Department of State December 12, 2007.
5.1 <sup>4</sup>	Opinion and consent of Johnson, Pope, Bokor, Ruppel & Burns, LLP, included in Exhibit 23.4.
10.17 <sup>3</sup>	Assignment, dated February 16, 2005, of OnScreen™ technology patents ownership from inventor to CH Capital, Inc.
10.9 <sup>4</sup>	Letter of Intent for Sale and Purchase of Certain Intellectual Property dated June 10, 2005 with Extension of Letter of Intent dated October 12, 2005.
10.18 <sup>3</sup>	Assignment, dated March 24, 2006, of OnScreen™ technology patents ownership from CH Capital, Inc. to Company.
23.3 <sup>4</sup>	Consent of Salberg & Company, P.A., Independent Registered Public Accounting Firm for incorporation by reference of their report into Form S-8 filed herewith.
23.4 <sup>4</sup>	Consent of Johnson, Pope, Bokor, Ruppel & Burns, LLP, filed herewith.

Footnotes to Exhibits:

<sup>1</sup> Incorporated by reference to our Registration Statement on Form SB-2/A filed with the Commission on October 26, 2001.

<sup>2</sup> Incorporated by reference to our Form 10-KSB filed with the Commission on April 14, 2004.



- 3 Incorporated by reference to our Report on Form 10-KSB filed with the Commission on May 4, 2005.  
4 Filed herewith.

**Item 9. Undertakings.**

**Undertakings Relating to Delayed or Continuous Offerings of Securities.**

The undersigned registrant hereby undertakes:

- (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement, to include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement.
- (2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at the time shall be deemed to be the initial bona fide offering thereof.
- (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

**Undertaking Relating to the Incorporation of Certain Documents by Reference.**

The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to section 13(a) or section 15(d) of the Securities Exchange Act of 1934 that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers, and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer, or controlling person of the registrant in the successful defense of any action, suit, or proceeding) is asserted by such director, officer, or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

**SIGNATURES**

Pursuant to the requirement of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Vista, State of California on March 10, 2008.

Waytronx, Inc.

By: /s/ William J. Clough  
 William J. Clough, President/CEO

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Name	Title	Date
/s/ William J. Clough William J. Clough	CEO/Pres./Director	March 10, 2008
/s/ Cynthia Wilson Cynthia Wilson	Interim CFO	March 10, 2008
/s/ Bradley J. Hallock Bradley J. Hallock	Director, Corporate Secretary	March 10, 2008
/s/ John P. Rouse John P. Rouse	Director	March 10, 2008
/s/ Corey Lambrecht Corey Lambrecht	Director	March 10, 2008
/s/ Tom Price Tom Price	Director	March 10, 2008