

May 4, 2011

Pink OTC Markets, Inc.
304 Hudson Street
Second Floor
New York, New York 10013

Re: Legal Opinion concerning Adequate Current Information of Cardio Infrared Technologies, Inc. (Symbol-CDOI)

Ladies/Gentlemen:

You are entitled to rely on this letter in determining whether Cardio Infrared Technologies, Inc. (the "Issuer") has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933.

I am a resident of the United States and have been retained by the Issuer for the purpose of rendering this letter and related matters. This firm's relationship with the Issuer includes, over and above writing this letter, serving as special securities counsel for the Issuer which duties include preparing or reviewing disclosure information and press releases, interfacing with the chief financial officer and independent accountants, and giving general legal advice to management.

I have examined such corporate records and other documents and such questions of law as I have considered necessary or appropriate for purposes of writing this letter. In all such examinations, I have assumed the genuineness of all signatures, the authenticity of all documents submitted to me as originals, the conformity to original documents of all documents submitted to me as copies and the authenticity of all originals of such documents submitted as copies. Further, in all such examinations, I may have relied on information obtained from public officials, officers of the Issuer, and other sources, and represent that all such sources are believed to be reliable.

This letter relates to the laws of the United States, specifically Federal securities law. I have been a member in good standing of the bar of the State of Utah continuously since 1996, and am permitted to practice before the Securities and Exchange Commission (the "SEC") and I have not been prohibited from practice thereunder.

The Issuer is not a reporting company and, therefore, does not file annual or other reports with the SEC. I have reviewed publicly available information relating to the Issuer including: the Issuer's profile posted on the Pink OTC Markets website, their quarterly and annual reports filed with Pink OTC Markets, their Initial Company Information and Disclosure Statement filed on September 1, 2009, their most recent Annual Report for the period ending December 31, 2010,

filed with Pink OTC Markets on January 20, 2011, and their most recent Quarterly Report for the period ended March 31, 2011, filed with Pink OTC Markets on May 4, 2011 (the "Information").

It is my opinion that the Information (i) constitutes adequate current public information concerning the Issuer's securities and is available within the meaning of Rule 144(c)(2) under the Securities Act of 1933; (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 Pink OTC Markets' Guidelines for Providing Adequate Current Information, which are located on the Internet at www.otcmarkets.com; and (iv) has been posted through the OTC Disclosure and News Service.

The person responsible for the preparation of the financial statements contained in the Information is Wayne Keith Bailey. The financial statements have not been audited. However, Mr. Bailey is qualified to prepare the financial statements because he is a former certified public accountant. In addition, he has been the CFO and CEO for several public companies. He has a Bachelor of Science degree in Accounting and Business Administration, and has worked for Arthur Young.

The Issuer's transfer agent is Action Stock Transfer Corp., which is registered with the SEC. The method used to confirm the number of outstanding shares of common stock set forth in the Issuer's most recent Quarterly Report for the period ending March 31, 2011, and filed with the Pink OTC Markets on May 1, 2011, was to examine a shareholder list provide by the Issuer's transfer agent and receive confirmation as to the number of outstanding shares. As of March 31, 2011, the total outstanding shares of common stock of the Issuer were 30,201,000,442.

I have personally met with management and a majority of the directors of the Issuer; I have reviewed the Information, as amended, published by the Issuer through the OTC Disclosure and News Service; and I have discussed the Information with management and a majority of the directors of the Issuer.

To the best of my knowledge, after inquiry of management and the directors of the Issuer, neither, counsel nor any officer, director or 5% holder of the securities of the Issuer is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

No person other than Pink OTC Markets is entitled to rely on this letter. However, I hereby grant the Pink OTC Markets full and complete permission and rights to publish the letter through the OTC Disclosure and News Service for viewing by the public and regulators.

I have compiled and list below the names of each executive officer, director, general partner and other control person of the Issuer and promoter, finder, consultant or any other advisor of the Issuer who assisted, prepared or provided information with respect to the Issuer's disclosure or who received securities as consideration for services rendered to the Issuer and the following information related to each: (i) their full name, (ii) their business address, (iii) the number and class of the Issuer's securities beneficially owned by each of them, (iv) with respect to each of

the securities described in the preceding clause whether or not the certificate or other document that evidences the securities contains a legend stating that the securities have not been registered under the Securities Act and setting forth or referring to restrictions on transferability and sale of the securities and (v) a complete description of the consideration received by the Issuer in connection with each issuance of shares to any of them including, without limitation, the nature of any services performed for or on behalf of the Issuer. For purpose of this letter, the term "control person" includes (i) any person controlling, under common control with, or controlled by, the Issuer or (ii) any person who obtained securities of the Issuer in connection with a negotiation with the Issuer within the three-year period prior to the date of the opinion. With respect to any of the Issuer's control persons that is an entity and any parent entity of any control person, this letter provides the information described in the first sentence of this paragraph for each control person of such entity or parent entity.

- (i) Name: Wayne Keith Bailey, CEO and Director
- (ii) Business Address: 99 Fountainhead Cir., Henderson, NV, 89052
- (iii) Number and Class of Shares Beneficially Owned: 29,000,750,237 Common Shares, and 40,000 Preferred Shares
- (iv) Shares are restricted pursuant to Rule 144
- (v) Acquired shares for services rendered

I have made specific inquiry of each of the persons listed above, persons engaged in promotional activities regarding the Issuer, and persons owning more than ten percent (10%) of the Securities (collectively, the "Insiders"), and based upon such inquiries and other information available to counsel, any sales of the Securities by Insiders within the twelve-month period prior to the opinion have been made in compliance with Rule 144, including, without limitation, any required filings of Form 144, and nothing has come to the attention of counsel indicating that any of the Insiders is in possession of any material non-public information regarding the Issuer or the Securities that would prohibit any of them from buying or selling the Securities under Rules 10b-5 or 10b5-1 under the Exchange Act.

I trust this information complies with your request. If you need any additional information please contact me.

Very truly yours,

VINCENT & REES



David M. Rees