

Sharon D. Mitchell, Attorney at Law
SD Mitchell & Associates, PLC
829 Harcourt Rd. · Grosse Pointe Park, Michigan 48230
57492 Onaga Trail · Yucca Valley, California 92284
(248) 515-6035 (Telephone) · (248) 751-6030 (Facsimile) · sharondmac@att.net

**Admitted in Michigan*

14 March 2013

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

Re: Great Rock Development Corporation information on OTC Disclosure and News Service

Dear Sir or Madame:

I have been retained by Great Rock Development Corporation, a Florida corporation (the "Company") for the limited purpose of rendering an opinion as to whether there is adequate current information available on the OTC Disclosure and News Service regarding the issuer and related matters. As such, OTC Markets Group is entitled to rely on such opinion in determining whether the issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933.

In connection with this opinion I have examined the corporate organizational documents of the Company, including, but not limited to, the following:

1. The Company's Certification of Incorporation;
2. Articles of Incorporation;
3. Bylaws;
4. The Company's 15c2-11 filed on January 3, 2011, with FINRA, and published on Pink Sheets;
5. Unaudited Annual Financial Statements for the period ending December 31, 2012, and filed on March 6, 2013;
6. Officer's Certificate and Corporate History addressed to FINRA and dated January 17, 2012;
7. The Company's shareholder list prepared by Heritage Transfer Agency Inc., 1320-4 King Street West, Toronto, Ontario M5H 1B6 Canada; and
8. The Guidelines for Providing Adequate Current Information as published by Pink OTC Markets, Inc.

The Company's consolidated unaudited financial statements, for the period ending December 31, 2012, were prepared in-house by management. The financial statements are prepared in conformity with accounting principles generally accepted in the United States. In all material

OTC Markets Group, Inc.
Re: Great Rock Development Corporation
14 March 2013
Page 2 of 3

respect, the financial statements filed with the OTC Market Groups, fairly present the financial position and results of operations of the Company, as well as cash flows, for the period presented.

The Company's transfer agent is Heritage Transfer Agency Inc., an SEC registered transfer agent. The method used to obtain the number of outstanding shares as set forth in the Annual Report for the period ending December 31, 2012, was obtained via a shareholder list from the transfer agent and the result of the following transactions: (1) the Company underwent a 50:1 reverse split of its common stock on January 9, 2011, reducing its number of outstanding shares from 202,509,180 to 4,050,183; (2) on November 16, 2012, 75,000,000 restricted common shares were issued for which the Company received consideration; and (3) 26,000,000 common shares were issued on November 16, 2012, pursuant to a conversion of a note. There are currently 105,050,183 Great Rock Development Corporation common shares outstanding.

In connection with the opinion expressed herein, I have made such examination of law, as I considered appropriate for such purposes, and have relied entirely upon documents and certificates delivered to me and which I deemed appropriate for purposes of rendering this opinion. In examining the documents, I have assumed the genuineness of signatures, the authenticity of documents submitted as originals, the conformity with originals of all documents furnished as copies, and the correctness of the facts set forth in such documents. During the course of my review, nothing led me to question the authenticity of any of the documents or facts contained herein. To that end, I am of the opinion that:

1. The current information posted by the Company constitutes adequate current public information and is publicly available as those terms are defined within the meaning of Rule 144(c)(2) under the Securities Act; the information includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the Securities pursuant to Rule 15c2-11 under the Securities Exchange Act of 1934 as amended;
2. The aforementioned information as posted through the OTC Disclosure and News Service complies as to form and content with the OTC Markets Group, Inc. Guidelines for Providing Adequate Current Information as published by the OTC Market Groups, Inc.; and
3. To the best of my knowledge, neither counsel, nor the members of management, the record owner of the Company, or any holder of 5% or more of the Company's securities are currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

The opinions and conclusions expressed herein are based upon the facts that have been provided to me by the Company and are based on the accuracy of the facts and representations of the Company. In reaching my conclusions, I have personally met management and the majority of directors of Great Rock Development Corporation and have exchanged numerous emails and telephone conversations with corporate management. I have assumed the genuineness and

OTC Markets Group, Inc.

Re: Great Rock Development Corporation

14 March 2013

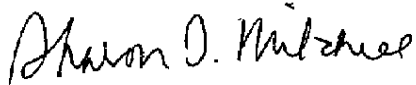
Page 3 of 3

authenticity of all documents provided to me; to the best of my knowledge I believe all sources to be reliable.

I am a resident of the United States and am licensed and authorized to practice law in the State of Michigan. I have not been prohibited from practicing before the Securities and Exchange Commission.

This opinion is rendered in conjunction with the Company's current disclosure documents and may be posted on the OTC Disclosure and News Service, for viewing by the public and regulators; however, only OTC Markets Group is entitled to rely on this opinion.

With best regards,

A handwritten signature in cursive script, appearing to read "Sharon D. Mitchell".

Sharon D. Mitchell