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May 19, 2008

Pink Sheets LLC
304 Hudson Street, 2nd Floor
New York, NY 10013

Dear Ladies and Gentlemen:

This opinion letter is written on behalf of my client, The Tracking Corporation. Pink Sheets is entitled to rely on this letter in determining whether the issuer, The Tracking Corporation, has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933. I am a U.S. citizen and resident and have been retained by the issuer as corporate counsel. One part of my duties is to insure that regular disclosure is made to the public pursuant to the Securities Act of 1933 and related rules and regulations.

I have examined such corporate records and other documents and such questions of law as I considered necessary or appropriate for purposes of rendering this letter. I am authorized to practice law in the State of Texas. I am permitted to practice before the SEC and have not been prohibited from practice thereunder. The jurisdictions covered by this letter include the laws of the United States. As to matters of fact, I have relied upon information obtained from officers of the issuer and other sources and represent that all such sources were believed by me to be reliable.

I have relied on the first quarter reports for 2008 listed in the Pink Sheets News Service on May 15, 2008 and the amended disclosure report listed on May 19, 2008. This information (i) constitutes "adequate current public information" concerning the securities and the issuer and "is available within the meaning of Rule 144 (c) (2) under the Securities Act," (ii) includes all of the information that a broker-dealer would be required to obtain from the issuer to publish a quotation of the securities under Rule 15c2-11 under the Securities Act of 1934 (The "Exchange Act"), (iii) complies as to form with Pink Sheets Guidelines for Providing Adequate Current information which are located on the internet at www.pinksheets.com/otcguide/disclosure_guidelines_pdf, and (iv) have been posted in the Pink Sheets News Service.

The financials were prepared by Mr. Tilmon Kreiling, Chief Financial Officer of The Tracking Corporation, and Mr. Mike Roberts, Controller of The Tracking Corporation in accordance with GAAP standards. Mr. Kreiling and Mr. Roberts are experienced and qualified in preparing GAAP financial statements. The 2008 first quarter statement was not audited.

The issuer's transfer agent is Securities Transfer Corporation, 2591 Dallas Pkwy Suite 102, Frisco, Texas 75034. The transfer agent is registered with the SEC. The method used to confirm the number of outstanding shares set forth in the information by me was: a review and study of corporate files and records.

I reviewed the information published by the issuer on the Pink Sheets News Service and I personally met with management, the majority of directors, and all of the officers of the issuer to discuss the information.

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

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

Sincerely,



Trey Stock