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**LAW OFFICES OF GREGORY
BARTKO, J.D., LLM**

Email Cover

| | |
|---------------------------------------|-----------------------------------|
| To: Liz Hesse/Pink Sheets, LLC | From: Gregory Bartko, Esq. |
| Fax: | Pages: 9 |
| Phone: | Date: 4/25/06 |
| Re: Reality Racing, Inc. | CC: Patrick Schaefer, CEO |

◆ **Urgent** ◆ **For Review** ◆ **Please Comment** ◆ **Please Reply** ◆ **Please Recycle**

Comments:

Liz---attached please find our legal opinion in support of the refreshed materials submitted on behalf of Reality Racing, Inc. ("RRCG"). It is my understanding that this opinion + the amended information statement sent to you via email last week completes the update of the Rule 15c2-11 information made available for this issuer. Please advise at your earliest convenience.

Regards,


Gregory Bartko, Esq.



LAW OFFICE OF
Gregory Bartko, Esq.
ATTORNEY AT LAW

VIA FACSIMILE: (212) 868-3848
AND FIRST CLASS MAIL

April 25, 2006

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

Re: Reality Racing, Inc., ("RRCG-PK")

Subj.: Applicability of Selected Provisions of Federal
Securities Laws to Shares of Reality Racing, Inc.
Common Stock ("Shares" or "Securities")

Dear Ladies and Gentlemen:

Please be advised that I serve as securities counsel for Reality Racing, Inc., a Nevada corporation (the "Company" or "Issuer") for the purpose of rendering the opinions set forth hereinafter and related matters. This letter is my response to your inquiry as to whether or not the Pink Sheets is entitled to rely on such opinions in determining whether to permit quotations in the Issuer's securities (the "Securities" or "Shares") in the Pink Sheets quotation venue.

I have examined such certificates of public officials, corporate documents and records and other certificates, opinions, agreements and instruments and have made such other investigations of applicable law as I have deemed necessary in connection with the opinions hereinafter set forth.

In connection with the opinions set forth below, I have reviewed applicable federal and state laws, rules, and regulations and have made such investigations and examined such certificates of public officials, Company documents and records and other certificates, opinions, agreements and instruments as I have deemed necessary and appropriate under the circumstances. As to factual matters relevant to my opinions which were not independently established, I have also relied, without independent verification, on the representations and warranties of public officials, officers of the Issuer and other sources; all such sources were believed by me to be reliable.

I have been licensed to practice law by the Supreme Court of the States of Michigan, North Carolina and Georgia and, accordingly, I express no opinion herein concerning the applicability or effect of any laws of any other jurisdiction except the securities laws of the United States of America referred to herein.

I am permitted to practice law before the United States Securities and Exchange

Commission, and have not been prohibited from legal practice thereunder.

Based on the foregoing and upon such investigation as I have deemed necessary, I give you my opinions as follows:

A. The Company is a corporation duly organized, validly existing and in good standing under the laws of Nevada. The Company has all requisite power and authority, and all material governmental licenses, authorizations, consents and approvals, required to own and operate its properties and assets and to carry on its business as now conducted and as proposed to be conducted. The Company is duly qualified to transact business and is in good standing in each jurisdiction in which the failure to qualify could have a material adverse effect on the Company.

B. I am also of the opinion that there are no writs, injunctions, orders or judgments outstanding, no law suits, claims, proceedings or investigations pending or threatened, relating to the officers, directors or business affairs of the Company, nor to my knowledge, is there any basis for such law suits, claims, proceedings or investigations being instituted or filed.

C. In my opinion adequate current public information is available concerning the Securities, within the meaning of Rule 144(c)(2) under the Securities Act of 1933 (the "Securities Act"), and such information has been posted on the Pink Sheets News Service.

D. In my opinion, the Issuer is not a "registrant" within the meaning of such term under Rule 405 under the Securities Act ("Rule 405"). Further, the Issuer would not be a "shell company" within the meaning of Rule 405 if the Issuer were a registrant.

E. In my opinion, the Company is governed by a validly constituted Board of Directors which has adopted in full compliance with its Bylaws and the laws of the State of Nevada various binding resolutions.

F. All issued and outstanding shares of the Company's Common Stock have been duly authorized and validly issued and are fully paid and non-assessable. The total number of Company's Shares of Common Stock that are issued and outstanding, without legend, is 2,600,000 (the "Shares"). The identity of the holders is set forth in the attached Exhibit A which is incorporated herein by this reference.

G. There is no impediment or limitation that would prevent the shareholders of the Company from trading their shares of common stock provided such shares of common stock, when traded, satisfy the requirements under the exemption provided by Rule 144, subsection (k), of the Securities Act of 1933, as amended, provided that the holder is not at such time an "affiliate" or did not purchase such shares from an "affiliate" within the preceding 2 years.

No opinion is given as to the status of any person who is an "affiliate" of The Company.

H. In my opinion, the purchase and sale of Reality Racing, Inc. Securities quoted on the Pink Sheets pursuant to unsolicited quotations for publication through the Pink Sheets does not violate the securities laws of the United States of America.

I. In my opinion, the holders of the Shares are not (i) the Issuer (ii) an underwriter with respect to the Shares (within the meaning of §2(11) of the Securities Act), or (iii) an affiliate of the Issuer (within the meaning of Rule 144 (a)(1) under the Securities Act).

J. I have reviewed the letter, by Mr. Richard K. Wulff, Chief, Office of Small Business, Securities and Exchange Commission, dated January 21, 2000, and have considered the manner in which the Shares were issued to the holders of the Shares and such holders' current intentions to sell the Shares through quotations in the Pink Sheets quotation venue, and based on such review in light of the facts concerning such issuances and proposed sales, I am of the opinion that (i) none of the scenarios described in such letters (or similar scenarios) are being used by the issuer of the Shares, any promoter of the issuer, the current holders of the Shares, or any affiliate of any of them, to distribute the Shares in violation of the registration requirements of the Securities Act and (ii) any sales of such Shares as intended are not part of a plan by any of such persons to distribute or redistribute securities to the public in violation of the registration requirements of the Securities Act, although in technical compliance with the rules providing exemptions from such registration requirements.

K. In my opinion, the Shares may be sold immediately in a public market by the holders thereof without registration under the Securities Act in reliance on an exemption from registration thereunder, and assuming that the purchaser of such Shares is neither the Issuer, an underwriter or dealer, such purchaser may resell such Securities freely without registration under the Securities Act in reliance on the exemption from registration provided in §4(1) of the Securities Act.

L. To the best of my knowledge and belief, neither the issuer of the Shares, any holder or myself is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

M. In my opinion, no seller of the Shares has or will provide a Form 144 in connection with sales of the Shares.

I hereby acknowledge and agree (i) that Pink Sheets, in its sole, unfettered and absolute discretion, may fail or refuse to accept an opinion of counsel for any reason whatsoever, (ii) that Pink Sheets shall not be liable to counsel for any damages whatsoever that are related in any way to the failure or refusal of Pink Sheets to accept any such opinion and (iii) to defend, be liable to, indemnify against, and hold Pink Sheets, its employees, directors, and other agents harmless from, any and all liabilities, obligations, losses, damages, penalties, claims, actions, suits, judgments, and other costs and expenses of whatever nature, including attorney's fees, litigation costs and related disbursements, as such costs and expenses are incurred, in connection with any action to recover damages relating to such refusal.

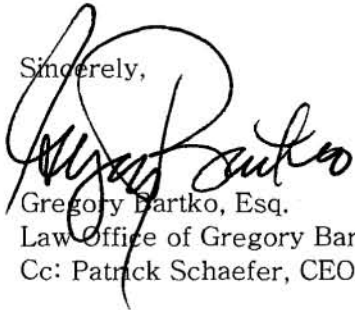
These opinions are limited to matters expressly set forth herein and no opinion may be implied or inferred beyond the specific language and scope so stated.

These opinions are being furnished as of the date hereof based upon current laws, and accordingly, are subject to any changes in the law occurring after the date of this letter. I have no obligation or duty to update or supplement these opinions for events or changes in the law occurring after the date of this letter.

Pink Sheets LLC
304 Hudson Street
April 25, 2006
Page 4.

The Pink Sheets is entitled to rely on the opinions set forth hereinabove when determining whether to permit quotations in the Issuer's Securities in the Pink Sheets quotation venue and the Pink Sheets is hereby granted permission to post this letter on the Pink Sheets News Service for viewing by the public and regulators. However, this letter and the opinions set forth herein may not be quoted in whole or in part, relied upon by any other person or entity, filed with any government agency or otherwise referred to or utilized for any other purpose, without, in each instance, my prior written consent.

Sincerely,

A handwritten signature in black ink, appearing to read "Gregory Bartko". The signature is written in a cursive style with a large, looping initial "G".

Gregory Bartko, Esq.
Law Office of Gregory Bartko
Cc: Patrick Schaefer, CEO

Aug 13 05 07:18p

ANNEX A

Onyx Holdings Inc. 750,000 shares
975 Banyan Dr.
Delray Beach, FL 33483
75-3046551
Attention: Cort Poyner

Carl Feldman 600,000 shares
3210 S. Ocean Blvd.
Highland Beach, FL 33487
028-28-7680

Devken Inc. 750,000 shares
7607 Old Thyme Ct.
Parkland, FL 33076
65-0649357
Attention: Vince Beatty

Josephine Nowlan 500,000 shares
201 NE 49th Ct.
Pompano Beach, FL 33064
326-52-5373

OPINIONS WITH RESPECT TO PROMOTED SECURITIES

To: Attorneys Providing Opinions With Respect to Promoted Securities

As a matter of policy, Pink Sheets will not publish quotations for any security on www.pinksheets.com when it has come to the attention of Pink Sheets that such security is the subject of ongoing promotional activities, unless Pink Sheets has received a legal opinion, in form and substance acceptable to Pink Sheets, to the effect that adequate current public information is available concerning the issuer and the security. To submit your opinion, sign this form representing that your opinion complies with the requirements stated herein, attach your signed opinion to this form and deliver this form and your opinion to Pink Sheets LLC, 304 Hudson Street, Second Floor, New York, NY 10013. Alternatively, you may fax it to Pink Sheets Trading Services at 212-868-3848.

Pink Sheets recognizes the crucial role of attorneys in the disclosure process. Attorneys prepare, or assist in the preparation of, disclosure materials that are posted in the Pink Sheets News Service by, or on behalf of, issuers. These materials are relied upon by public investors in making their investment decisions. Thus, Pink Sheets, and the investing public, must be able to rely upon the integrity of in-house and retained lawyers who represent issuers.

The Standards of Professional Conduct for Attorneys Preparing and Practicing before the Commission in the Representation of an Issuer promulgated by the Securities and Exchange Commission prohibits attorneys from assisting clients in the commission of frauds. Similarly, the Ethical Standards adopted in every State, while recognizing the duty of attorneys to represent their clients zealously within the bounds of the law, states that a lawyer may not "counsel or assist the client in conduct that the lawyer knows to be illegal or fraudulent."

Pink Sheets urges counsel in preparing an opinion with respect to promoted securities to consider carefully his or her ethical obligations to assist an issuer to prepare materials that provide investors with all material information necessary to make an informed investment decision. Counsel is therefore obligated to perform the requisite due diligence to confirm that the materials addressed by such an opinion are not deceptive or misleading. Pink Sheets, the Securities and Exchange Commission, State securities regulators and the investing public are entitled to expect the highest standards of professional conduct by attorneys who represent issuers in the public securities markets. Therefore, Pink Sheets as a matter of policy generally will not accept an opinion of counsel from any attorney or law firm that has previously provided Pink Sheets with an opinion with respect to any securities that have been suspended from trading on the grounds that such trading may have taken place in connection with an unlawful distribution or promotion of securities in violation of federal securities laws.

Counsel's opinion must adhere substantially to the following formal requirements:

1. The opinion must be addressed to Pink Sheets LLC ("Pink Sheets") and must state that (i) the Issuer's securities (the "Securities") have been the subject of certain publications, publicity, circulations or communications (within the meaning of Section 17(b) of the Securities Act of 1933 (the "Securities Act"), whether or not the Issuer or any of its

affiliates have paid or promised any consideration to any person for such activities, and (ii) Pink Sheets is entitled to rely on such opinion in determining whether to permit quotations in the Issuer's securities in the Pink Sheets quotation venue.

2. The opinion must state that counsel has been retained by the Issuer for the purpose of rendering this opinion and related matters.
3. The opinion must state that counsel examined such corporate records and other documents and such questions of law as counsel considered necessary or appropriate for purposes of rendering the opinion.
4. The opinion must identify the jurisdictions where counsel is authorized to practice law, the jurisdictions covered by the opinion, which must include the laws of the United States, and if the opinion relies on local counsel with respect to other jurisdictions, such local counsel must be identified, the jurisdictions represented by such local counsel, and local counsel's opinion must be attached. Local counsel's opinion must also adhere to the formal requirements set forth herein.
5. The opinion must state that counsel is permitted to practice before the Securities and Exchange Commission (the "SEC") and has not been prohibited from practice thereunder.
6. As to matters of fact, counsel may rely on information obtained from public officials, officers of the Issuer and other sources, but must represent that all such sources were believed to be reliable.
7. The opinion must state that (i) adequate current public information is available concerning the Securities (the "Information"), within the meaning of Rule 144(c)(2) under the Securities Act, (ii) the Information 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) the Information complies in all material respects with the Pink Sheets Guidelines for Providing Adequate Current Information Pursuant to Rule 15c2-11 which are located on the Internet at www.pinksheets.com/otcguide/15c2-11_guidelines.pdf, and (iii) the Information has been posted on the Pink Sheets News Service.
8. The opinion must state that counsel has made specific inquiry of all of the directors and officers of the Issuer, 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.

- 9. The opinion may state that no person other than Pink Sheets is entitled to rely on it, but must grant Pink Sheets full and complete permission and rights to publish the opinion on the Pink Sheets News Service for viewing by the public and regulators.
- 10. The opinion must state to the best knowledge of counsel whether or not the issuer of the Securities, any holder or counsel is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws, and if so, the details of such investigation must be provided in such opinion.

Counsel acknowledges and agrees (i) that Pink Sheets, in its sole, unfettered and absolute discretion, may fail or refuse to accept an opinion of counsel for any reason whatsoever, (ii) that Pink Sheets shall not be liable to counsel for any damages whatsoever that are related in any way to the failure or refusal of Pink Sheets to accept any such opinion, (iii) that Pink Sheets is authorized and empowered to publish the opinion on the Pink Sheets News Service and quotations on Pink Sheets Internet sites, and there are no legal or regulatory restrictions of any kind that would prohibit such publication, and (iv) to defend, be liable to, indemnify against, and hold Pink Sheets, its employees, directors, and other agents harmless from, any and all liabilities, obligations, losses, damages, penalties, claims, actions, suits, judgments, and other costs and expenses of whatever nature, including attorney's fees, litigation costs and related disbursements, as such costs and expenses are incurred, in connection with any action to recover damages relating to such refusal or publication, as the case may be.

I hereby represent and warrant that the attached opinion substantially conforms to the requirements set forth herein.

Firm Name: LAW OFFICE OF GREGORY BARTKO

Attorney: Gregory Bartko Title: Owner

Date: April 20, 2006

Signature: 

Issuer Name: Reality Racing, Inc.

Security Symbol: RRCG