

LAW OFFICE OF
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OUR FILE NO.:

March 25, 2024

Issuer Services
OTC Markets Group, Inc.
304 Hudson Street
New York, New York 10013

RE: Itonis, Inc., a Nevada corporation ("Issuer")
Annual report ending November 30, 2023

To Whom This May Concern:

This firm is legal counsel for the Issuer that hereby submits this letter regarding the Issuer's Annual financials and disclosures for the period ending November 30, 2023.

1. OTC Markets Group, Inc. is entitled to rely on this letter in determining whether the Issuer has made current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933.

2. I am a United States resident. This law firm has been retained by the Issuer for the special purpose of rendering this letter and other related matters, including serving as counsel retained solely for the purpose of reviewing the current information supplied by the Issuer. Counsel personally is CEO of the Issuer, and a member of Issuer's board of directors. Counsel personally owns the following restricted shares of the Issuer: 179,458,875 shares common issued on April 5, 2016 and December 6, 2011; and 250,000 shares preferred issued June 5, 2015. There is presently no agreement for the undersigned Counsel to receive in the future more shares of the Issuer's stock in payment for services.

3. 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. In particular, I have reviewed the following:

The issuer's Annual Report for the period ending November 30,
2023, published on January 16, 2024:
<https://www.otcm Markets.com/otcapi/company/financial-report/390700/content>

The issuer's Annual Report for the period ending November 30,
2022, published on March 13, 2023:
<https://www.otcm Markets.com/otcapi/company/financial-report/361381/content>

4. I am authorized to practice law in the state of California. This letter also applies to and includes all the laws of the United States of America and all jurisdictions therein. This letter does not rely on the work of other counsel.

5. I am permitted to practice before the United States Securities and Exchange Commission (the "SEC") and have not been prohibited from practicing thereunder. This Counsel has never been the subject of any investigation, hearing, or proceeding by the SEC, the U.S. Commodity Futures Trading Commission (CFTC), the Financial Industry Regulatory Authority (FINRA), or any other federal, state, or foreign regulatory agency.

6. I have not been barred or suspended from practice in any state or jurisdiction, nor have I been charged in any civil or criminal case.

7. As to matters of fact, I have relied on information obtained from public officials, officers of the Issuer and other sources and all such sources are believed to be reliable. In my examination, I have assumed the genuineness of all signatures on all documents, the legal capacity of all natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as photostatic copies, and the authenticity of the originals of such latter documents.

8. I have reviewed the Issuer's Annual Report disclosure and financial documents, along with the footnotes for the period ended November 30, 2023 (and all documents as listed in paragraph 3 above), and it is my opinion that said documents are accurate, up to date, and contain the most current information available on the Issuer.

9. The information referred to above (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 require 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 OTC Markets Group Inc.'s Guidelines for Providing Adequate Current Information, which are located on the Internet at www.otcmarket.com, and (iv) has been posted through the OTC Disclosure and News Service.

10. The person responsible for the preparation of the financial statements contained in the information is Jill Twombly, who has an MBA degree in Finance, and has over 30 years' experience in corporate accounting and public company financials. The financial statements have not been audited.

11. The Issuer's transfer agent is Securities Transfer Corp., 2901 Dallas Parkway, Suite 380, Plano, TX 75093, (469) 633-0101. The transfer agent is registered with the SEC. I have confirmed the number of outstanding shares in the information by reviewing the shareholder list and/or communicating with said transfer agent.

12. I have personally met and discussed with management and officers of the Issuer as well as Jill Twombly, (ii) reviewed the Information, as amended, published by the Issuer through the OTC Disclosure and News Service and (iii) discussed the information with its management and a majority of the Issuer's directors.

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

14. This letter is given solely to you, and may not be released to or relied upon by, nor is it intended to benefit, any other person or for any other purpose without our prior written consent; provided, however, OTC Markets Group, Inc., has full and complete permission to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators.

15. Based on the information published by the Issuer via the OTC Disclosure and News Service, and after inquiry with the issuer's management and directors, the issuer is not or ever was a "shell company" as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934.

Feel free to contact me if you require any additional information. Thank you.

Very truly yours,

LAW OFFICE OF MARK H. CHEUNG

A handwritten signature in blue ink, appearing to read 'Mark H. Cheung', with a stylized, flowing script.

Mark H. Cheung

cc: Itonis, Inc., Inc. & its Board of Directors