LAW OFFICES OF
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March 31, 2016

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

Re: Itoco Mining Corporation, a Nevada corporation (the "Issuer")

Gentlemen/Ladies:

Please be advised as follows:

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

2. I am a United States resident and have been retained by the Issuer for the purpose of rendering this letter and other matters; specifically, I am a law firm acting as general counsel to the Issuer.

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.

4. I am authorized to practice law in the state of California. This letter applies to 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.

6. 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 authenticity of the originals of such latter documents.

7. I have reviewed the Annual disclosure document and included financial reports and footnotes for the periods ended December 31, 2015 and 2014, posted March 21, 2016 and it is my opinion that said documents are accurate, up to date and contain the most current information available on the Issuer.

8. 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.

9. The person responsible for the preparation of the financial statements contained in the information is Michael Paul, the Issuers Chief Executive Officer, who has an extensive financial and bookkeeping background going back several years. The financial statements have not been audited.

10. The Issuer's transfer agent is Empire Stock Transfer Inc. 1859 Whitney Mesa Dr. Henderson, NV 89014, phone 702-818-5898. 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 communicating with the transfer agent.

11. I have (i) personally met with management of the Issuer and its directors, (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 directors.

12. 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.

13. 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 the letter through the OTC Disclosure and News Service for viewing by the public and regulators.

Very truly yours,

/s/ Owen Naccarato

Law Offices of Naccarato & Associates
cc: Itoco Mining Corporation
Michael Anthony Paul, President