LAW OFFICES OF
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May 21, 2016

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

Re: Itonis, Inc., 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 period ended November 30, 2015 and 2014, posted on March 30, 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 Berg, Berg & Co, 50 Francisco Street, Suite 120, San Francisco, CA 94133. Mr. Berg is a CPA with over thirty years' experience in all aspects of financial reporting and auditing of public entities. The financial statements have not been audited.

10. The Issuer's transfer agent is Action Stock Transfer Corp. 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.

14. Exhibit B Items included below.

Very truly yours,

/s/ Owen Naccarato

Law Offices of Naccarato & Associates
cc: Itonis, Inc.
Mark Cheung, CEO

Items 14 & 15, of Exhibit B.

The information included below are based on representations and information received from the Company's management.

Item 14: The letter must list, for each officer, director… etc…, the following information:

(i) their full name,
(ii) their business address,
(iii) the number and class of the Issuer's securities beneficially owned by each of them,
(iv) with respect to each of the securities described in the preceding clause (iii), whether or not the certificate or other document that evidences the securities contains a legend stating that the securities have not been registered under the Securities Act and setting forth or referring to restrictions on transferability and sale of the securities and
(v) a complete description of the consideration received by the Issuer in connection with each issuance of shares to any of them including, without limitation, the nature of any services performed for or on behalf of the Issuer. For purposes of this paragraph 14, the term "control person" includes:

(i) any person controlling, under common control with, or controlled by, the Issuer or
(ii) any person who obtained securities of the Issuer in connection with a negotiation with the Issuer within the three-year period prior to the date of the opinion.

With respect to any of the Issuer's control persons that is an entity and any parent entity of any control person, the opinion must provide the information described in the first sentence of this paragraph 14 for each control person of such entity or parent entity.

(A) Executive officer, director, general partner and other control person of the Issuer, and

(i) Mark Cheung, CEO & Director
(ii) 22951 Mill Creek Drive, Suite A, Laguna Hills, CA 92653.
(iii) 250,000 preferred shares, and 176,458,875 common shares.
(iv) Yes, restricted.
(v) Performed management services for the Issuer Company.

(i) Steve Pidliskey, VP & Secretary
(ii) 22951 Mill Creek Drive, Suite A, Laguna Hills, CA 92653.
(iii) 100,124,451 common shares.
(iv) Yes, restricted.
(v) Performed management services for the Issuer Company.

(i) Donald Jolly, Ph.D., CFO
(ii) 22951 Mill Creek Drive, Suite A, Laguna Hills, CA 92653.
(iii) 28,000,000 common shares.
(iv) Yes, restricted.
(v) Performed management services for the Issuer Company.

(i) Sam Joudeh, Director
(ii) 22951 Mill Creek Drive, Suite A, Laguna Hills, CA 92653.
(iii) 250,000 preferred shares, and 43,000,000 common shares.
(iv) Yes, restricted.
(v) Performed management services for the Issuer Company.

(B) Promoter, finder, consultant or any other advisor of the Issuer that assisted, prepared or provided information with respect to the Issuer's disclosure or who received securities as consideration for services rendered to the Issuer:

(i) **Michael Berg, CPA**
(ii) 1562 Portola Drive, San Francisco, CA 94127.
(iii) None.
(iv) Not Applicable, because no securities issued to this person.
(v) Not Applicable, because no securities issued to this person.

(i) **Charlie Abujudeh**
(ii) 24771 Rittenhouse Circle, Laguna Hills, CA 92653.
(iii) 75,000,000 common shares.
(iv) Yes, restricted.
(v) Hired this consultant on operational matters of a public company including interfacing with attorneys, accountants, auditors, and banking professionals.

(i) Danny Ayoub
(ii) 7538 Bobbyoyar Avenue, West Hills, CA 91304.
(iii) 40,000,000 common shares.
(iv) Yes, restricted.
(v) Hired this consultant for operational and management advice regarding efforts to develop pharmaceutical and homeopathic products.

(i) **Abraham Abu**
(ii) 24682 Ashland Drive, Laguna Hills, CA 92653.
(iii) 103,000,000 common shares.
(iv) No, issued without restrictions per legal opinion letter.
(v) Hired this consultant to provide retail marketing advice, operational advice, website and internet presence advice.

(i) **Louis Lipschultz**
(ii) 808 East Union Avenue, Fullerton, CA 92831.
(iii) 9,000,000 common shares.
(iv) Yes, restricted.
(v) Hired this consultant to produce a television commercial for Issuer's product.

(i) **Ronald Rylie Ogle**
(ii) 1248 Scholarship, Irvine, CA 92612.
(iii) 90,000,000 common shares.
(iv) No, issued without restrictions per legal opinion letter.
(v) Hired this consultant to provide marketing advice, operational advice, website and internet presence advice, and assist with expanding investor base.

(i) **Think Group Media, LLC**
(ii) c/o Harvard Business Services, 16192 Coastal Hwy, Lewes, DE 19958.
(iii) 45,000,000 common shares.
(iv) Yes, restricted.
(v) Hired this consultant for internet advertising services and products, including Issuer's landing page advertisement and active links to additional landing pages with advertisements.

(i) **Ticker Tape Consulting and Media, Inc.**
(ii) 3990 Old Town Ave., Suite A-106, San Diego, CA 92110.
(iii) 9,000,000 common shares.
(iv) Yes, restricted.
(v) Hired this consultant for media and publicity services and to produce a television commercial for Issuer's product.

(i) **Doris Vo**
(ii) 24771 Rittenhouse Circle, Laguna Hills, CA 92653.
(iii) 95,000,000 common shares.
(iv) No, issued without restrictions per legal opinion letter.
(v) Hired this consultant to for advice regarding Issuer's homeopathic product line development, and provide marketing and operational advice.

15. The letter must state that counsel has made specific inquiry of each of:

- the persons listed in paragraph 14 above,
- 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.

I have inquired and discussed with the Company concerning each person(s) listed in Item 14 above and the Company stated the following:

1. None of the persons were engaged in promotional activities regarding the Issuer,
2. No persons owning more than ten percent (10%) of the Securities make any sales of ITNS securities.
3. That several persons have sold stock within the twelve – month period prior to the annual opinion. The Company stated that all sales were made in compliance with Rule 144, including, without limitation, any required filings of Form 144, and that such persons were not in possession of any material non-public information regarding the issuer of 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.