

February 23, 2022

British Columbia Securities Commission, as Principal Regulator
Ontario Securities Commission
Alberta Securities Commission
Saskatchewan Financial and Consumer Affairs Authority
The Manitoba Securities Commission
Autorité des marchés financiers du Québec
Financial and Consumer Services Commission, New Brunswick
Nova Scotia Securities Commission
Office of the Superintendent of Securities, Prince Edward Island
Office of the Superintendent of Securities, Newfoundland and Labrador
Northwest Territories Office of the Superintendent of Securities
Yukon Securities Office
Superintendent of Securities for Nunavut

Dear Sirs / Mesdames:

Re: Atmofizer Technologies Inc. (the “Issuer”)

We refer to the prospectus supplement of the Issuer dated February 23, 2022 (the “**Prospectus Supplement**”) relating to the offering of common shares of the Issuer.

We consent to the use of our firm’s name in the Prospectus Supplement on S-ii of the Prospectus Supplement in the section appointing agents for service, to the reference to and use of our opinion under the heading “*Eligibility for Investment*”, and to the use of our name under the heading “*Legal Matters*”.

We have read the Prospectus Supplement and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus Supplement that are derived from our opinion referred to above or within our knowledge as a result of the services we performed in connection with such opinion.

Yours truly,

“GOWLING WLG (CANADA) LLP”