

May 14, 2018

VIA SEDAR

British Columbia Securities Commission (*Principal Regulator*)
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs and Mesdames:

Re: Izotropic Corporation (the "Company")
Final Prospectus dated May 14, 2018 (the "Prospectus")

We refer to the Prospectus of the Company relating to the offering of 2,000,000 common shares of the Company.

We, as counsel to the Agent, hereby consent to the use of and reference to our firm name, as set forth on the cover page of the Prospectus and under the heading "Experts" (collectively, the "**Statements**").

We confirm that we have read the Prospectus and that we have no reason to believe that there are any misrepresentations in the information contained therein or that is within our knowledge as a result of the services we performed in connection with the Statements.

Capitalized terms used herein without definition have the meanings ascribed thereto in the Prospectus.

Yours very truly,



MCCULLOUGH O'CONNOR IRWIN LLP