



DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

1500 – 1140 W. Pender Street
Vancouver, BC V6E 4G1
TEL 604.687.4747 | FAX 604.689.2778

700 – 2755 Lougheed Hwy.
Port Coquitlam, BC V3B 5Y9
TEL 604.941.8266 | FAX 604.941.0971

200 – 1688 152 Street
Surrey, BC V4A 4N2
TEL 604.531.1154 | FAX 604.538.2613

WWW.DMCL.CA

May 14, 2018

Canadian Securities Exchange
Suite 200 – 1090 West Pender Street
Vancouver, B.C. V6E 2N7

British Columbia Securities Commission
701 West Georgia Street
P.O Box 10142, Pacific Centre
Vancouver, BC V7Y 1L2

Dear Sirs/Mesdames:

Re: Izotropic Corporation

We refer to the prospectus of Izotropic Corporation (the “Company”) dated May 14, 2018, relating to the offering of 2,000,000 common shares of the Company at a price of \$0.10 per common share.

We consent to being named and to the use, in the above-mentioned prospectus, of our report dated October 12, 2017 to the directors of the Company on the following financial statements:

- Consolidated statement of financial position as at April 30, 2017;
- Consolidated statements of comprehensive loss, changes in shareholder's deficiency and cash flows for the period from incorporation on May 19, 2016 to April 30, 2017; and,
- Related notes, which comprise a summary of significant accounting policies and other explanatory information.

We report that we have read the prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the consolidated financial statements on which we have reported or that are within our knowledge as a result of our audit or interim review of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the listing statement as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

PARTNERSHIP OF:

VANCOUVER Bradley G. Allen Inc. Robert J. Burkart, Inc. Kenneth P. Chong Inc. Alvin F. Dale Ltd. David J. Goertz, Inc. DLF Investments Ltd. Matthew G. Gosden, Inc. Barry S. Hartley, Inc. Cherry H. Ho, Inc. Robert J. Matheson, Inc. Rakesh I. Patel Inc. Lorraine W. Rinfret, Inc. Brad A. Robin Inc.
SURREY Michael K. Braun Inc. Peter J. Donaldson, Inc. Harjit S. Sandhu, Inc. **TRI-CITIES** Isomura Services Corp. Brian M. Legge Inc. Fraser G. Ross, Ltd. Brian A. Shaw Inc.