

IZOTROPIC CORPORATION

800 – 15355 24 Avenue

Suite 424

Surrey, BC V4A 2H9

December 16, 2022

VIA SEDAR

British Columbia Securities Commission

PO Box 10142, Pacific Centre

701 West Georgia Street

Vancouver, BC, V7Y 1L2

Attention: Financial Reporting

Dear Sirs:

Re: Izotropic Corporation (the "**Company**")
Interim Financial Statements for the three month period ended July 31, 2022

Management of the Company has determined that the Company needs to file amended and restated financial statements for the three months ended July 31, 2022 as a result of the previously filed interim financial statements for the three months ended July 31, 2022 having now been reviewed by the Company's auditors.

Accordingly, the unaudited interim financial statements for this period have been amended and restated, and the amended and restated interim financial statements for the three month period ended July 31, 2022 are being refiled. The amended and restated financial statements have been re-filed under project #03283930 and the applicable certifications have been re-filed under project #03283936.

The Company has filed a news release in connection with the abovementioned amended and restated interim financial statements and management's discussion and analysis for the three months ended July 31, 2022.

Yours truly,

Izotropic Corporation

"John McGraw"

John McGraw

Chief Executive Officer