

December 16, 2022

VIA SEDAR

British Columbia Securities Commission 5th Floor, 701 West Georgia Street Vancouver, BC V7Y 1L2

Ontario Securities Commission 20 Queen Street West, 20th Floor Toronto, ON M5H 3S8

Reply to: Lori J. McLellan Direct Tel: 604.891.7723

Imclellan@cwilson.com File No: 45148-0001

Email:

CLARK WILSON LLP

Barristers & Solicitors Patent & Trade-Mark Agents 900 - 885 West Georgia Street Vancouver, BC V6C 3H1 Canada T. 604.687.5700 F. 604.687.6314

cwilson.com

Alberta Securities Commission 4th Floor, 300 - 5th Avenue SW Calgary, AB T2P 3C4

Dear Sirs:

Re: Izotropic Corporation (the "Company") -

Filing of Amended and Restated Financial Statements and Refiled Certifications

We are writing to inform you that the filing of the Amended and Restated Financial Statements for the period ended July 31, 2022 for the Company under SEDAR project number 03283930 on December 16, 2022 were filed under the incorrect SEDAR project and have been refiled under SEDAR project number 03441157. The applicable certifications were also filed incorrectly under SEDAR project number 03283936 and have been refiled under SEDAR project number 03441161.

Yours truly,

CLARK WILSON LLP

Per: "Lori McLellan"

Lori McLellan **Paralegal**

/ljm