

PLS CPA, A PROFESSIONAL CORPATION.

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January 21, 2014

To Whom It May Concern:

We consent to the incorporation by reference in the registration statements on Form 10-Q of Insulcrete, Inc. of our report dated on January 21, 2014, with respect to the unaudited interim financial statements of Insulcrete, Inc., included in Form 10-Q for the period ended March 31, 2013.

Very truly yours,

/s/ PLS CPA

PLS CPA, A Professional Corp.
San Diego, CA 92111