

February 18, 2020

To: The Ontario Securities Commission  
The British Columbia Securities Commission  
The Alberta Securities Commission

Re: XTM Inc. (the "**Company**")

We refer to the non-offering prospectus of the above Company dated February 18, 2020 relating to the Company's securities (the "**Prospectus**").

We, Foley Broderick LLP, auditors for the Company for the financial years ending December 31, 2017 and December 31, 2018, consent to be named and to the use of our reports in respect of both financial years dated August 30, 2019 on the following consolidated financial statements of the Company in respect of both financial years: balance sheets as at December 31, 2017 and December 31, 2018; as well as statements of income, statement of change in shareholder's equity and cash flow, notes to financial statement and summary of significant accounting policies for the years ended December 31, 2017 and December 31, 2018.

We have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated 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 Prospectus as these terms are described in the CPA Canada Handbook – Assurance.

*Foley Broderick, LLP*

Foley Broderick LLP, Chartered Professional Accountants