



Fareed Sheik & Co
Chartered Professional Accountants
AUDIT • TAX • ACCOUNTING

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February 18, 2020

To: Ontario Securities Commission
British Columbia Securities Commission
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, Fareed Sheik & Co. LLP, auditors for the Company for the financial year ending December 31, 2016, consent to be named and to the use of our report dated May 23, 2019 on the following consolidated financial statements of the Company: balance sheet as at December 31, 2016; as well as statement of income, statements of change in shareholder's equity and cash flow, notes to financial statement and summary of significant accounting policies for the year ended December 31, 2016.

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.

Fareed Sheik & Co

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Licensed Public Accountants