

X T M I N C .

November 15, 2022

**TO:** Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission  
Canadian Securities Exchange

**AND TO:** MNP LLP

**AND TO:** RSM Canada LLP

Dear Sirs and Mesdames:

**RE: XTM Inc. (the "Corporation") Notice of Change of Auditor pursuant to National Instrument 51-102**

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This letter will confirm that the Corporation's audit committee has reviewed the Notice of Change of Auditor and the letters from MNP LLP (the Company's former auditor) to RSM Canada LLP (the Company's successor auditor) (the "**Reporting Package**"). The Corporation confirms that the Reporting Package will be attached as an appendix to and summarized in the information circular mailed to shareholders in connection with the next annual or special meeting of the Corporation's shareholders.

Yours very truly,

**XTM INC.**

Per:           /s/ "Paul Dowdall"            
Name: Paul Dowdall  
Title: Chief Financial Officer