

November 15, 2022

TO: XTM Inc.
Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
Canadian Securities Exchange

Dear Sirs/Madams:

Re: XTM Inc. (the “Company”)

Pursuant to National Instrument 51-102 Continuous Disclosure Obligations, we have reviewed the information contained in the Notice of Change of Auditor of the Company dated November 15, 2022 (“the Notice”) and, based on our knowledge of such information at this time, we agree with the statements made in the Notice pertaining to MNP LLP.

Yours very truly,



Chartered Professional Accountants
Licensed Public Accountants
Mississauga, Ontario