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November 15, 2022

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
Canadian Securities Exchange

Dear Sirs/Mesdames:

**Re: XTM Inc. (the “Corporation”)
Notice of Change of Auditor**

We acknowledge receipt of a Notice of change of Auditor (the “**Notice**”) dated November 15, 2022 delivered to us by the Corporation in respect of the change of auditor of the Corporation.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements therein as they relate to RSM Canada LLP.

Yours truly,

RSM Canada LLP

Chartered Professional Accountants
Licensed Public Accountants

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