

July 7, 2023

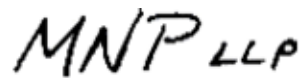
Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
Canada Securities Exchange

Dear Sirs/Madames:

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 June 30, 2023 (“the Notice”) and, based on our knowledge of such information at this time, we agree with the statements made in the Notice pertaining to our firm. We advise that we have no basis to agree or disagree with the comments in the Notice relating to RSM Canada LLP.

Yours very truly,



**Chartered Professional Accountants
Licensed Public Accountants
Mississauga, Ontario**