

April 10, 2023

VIA SEDAR

To: B.C. Securities Commission
Ontario Securities Commission
Canadian Securities Exchange

Dear Sirs/Mesdames:

Re: XR IMMERSIVE TECH INC. (the “Company”) - Change of Auditor

Under National Instrument 51-102, we advise that the Company’s auditor, **Dale Matheson Carr-Hilton LaBonte, LLP**, Chartered Professional Accountant (the “**former auditor**”), has resigned effective February 23, 2023 and that the Company appointed **SRCO Professional Corporation**, Chartered Accountants (the “**successor auditor**”), effective **April 10, 2023**.

Please find enclosed the following:

1. Notice of Change of Auditor dated **April 10, 2023** (the “**Notice**”), a copy of which has been delivered to each of the former and successor auditor;
2. Letter from the former auditor dated **February 23, 2023**, a copy of which has been delivered to the successor auditor; and
3. Letter from the successor auditor dated **April 10, 2023**, a copy of which has been delivered to the former auditor.

We confirm that the Company’s Board of Directors have reviewed the Notice, the letter from the former auditor, and the letter from the successor auditor.

Yours truly,

XR IMMERSIVE TECH INC.

Signed: “*Shabeer A Sinnalebbe*”

Shabeer A Sinnalebbe
Chief Executive Officer