



SRCO Professional Corporation
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April 10, 2023

British Columbia Securities Commission

Dear Sirs/Mesdames,

Re: XR Immersive Tech Inc. (the "Company")
Notice of Change of Auditors Pursuant to National Instrument 51-102
(Section 4.11)

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 April 10, 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 Dale Matheson Carr-Hilton LaBonte, LLP.

Yours very truly,

SRCO Professional Corporation

CHARTERED PROFESSIONAL ACCOUNTANTS
Authorized to practice public accounting by the
Chartered Professional Accountants of Ontario