

September 16, 2023

British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Ontario Securities Commission  
Financial and Consumer Services Commission, New Brunswick  
Nova Scotia Securities Commission  
Prince Edward Island Securities Office  
Government of Newfoundland and Labrador Financial Services Regulation Division  
Office of the Superintendent of Securities, Government of the Northwest Territories  
Office of the Superintendent of Securities, Government of Yukon, Department of  
Community Services  
Government of Nunavut, Department of Justice

Dear Sir/Madam,

**Re: Change of Auditor of XXL Energy Corp.**

As required by subparagraph (6)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of XXL Energy Corp. dated September 16, 2023 (the "Notice") and based on our knowledge of such information at this time, we confirm that we are in agreement with the statements contained in the Notice as they relate to us.

*Geib & Company*  
*Professional Corporation*

Geib & Company Professional Corporation  
Chartered Professional Accountants

KD/mm