



September 14, 2022

British Columbia Securities Commission
Alberta Securities Commission
Manitoba Securities Commission
Ontario Securities Commission

Re: Premium Nickel Resources Ltd. (the "Corporation") – Change of Auditor

In accordance with National Instrument 51-102 – *Continuous Disclosure Obligations*, please find enclosed herewith the Reporting Package comprised of the following documents:

1. Notice of Change of Auditor dated September 1, 2022 from the Corporation, a copy of which is annexed as Schedule "A" hereto (the "**Notice**");
2. Letter from the predecessor auditor, Dale Matheson Carr-Hilton Labonte LLP, dated September 8, 2022, a copy of which is annexed as Schedule "B" hereto (the "**Predecessor Auditor Letter**"); and
3. Confirmation from the Audit Committee of the board of directors of the Corporation, that the Audit Committee has reviewed the Notice and the Predecessor Auditor Letter, a copy of which is annexed as Schedule "C" hereto.

Yours truly,

(signed) "Sarah Zhu"

Sarah Zhu
Chief Financial Officer

SCHEDULE "A"

NOTICE OF CHANGE OF AUDITOR

See attached.

PREMIUM NICKEL RESOURCES LTD.

**NOTICE OF CHANGE OF AUDITOR
(National Instrument 51-102)**

TO: Dale Matheson Carr-Hilton Labonte LLP

AND TO: The securities regulatory authorities in the provinces of Alberta, British Columbia, Manitoba and Ontario

RE: Notice Regarding Change of Auditor Pursuant to Section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations* ("NI 51-102")

Notice is hereby given of a change of the auditor of Premium Nickel Resources Ltd. (the "**Corporation**") pursuant to section 4.11 of NI 51-102.

- (a) Dale Matheson Carr-Hilton Labonte LLP, the former auditor of the Corporation, has notified the Corporation of its resignation effective August 31, 2022, which resignation was triggered by the requirements of the Canadian Public Accountability Board.
- (b) The resignation of Dale Matheson Carr-Hilton Labonte LLP as auditor of the Corporation was considered and approved by both the audit committee and board of directors of the Corporation.
- (c) Dale Matheson Carr-Hilton Labonte LLP did not express a modified opinion in any of its reports for the audits of the two most recently completed fiscal years of the Corporation.
- (d) No "reportable events" (as defined in section 4.11(1) of NI 51-102) have occurred.

DATED this 1st day of September, 2022.

PREMIUM NICKEL RESOURCES LTD.

By: (signed) "Sarah Zhu"
Name: Sarah Zhu
Title: Chief Financial Officer

SCHEDULE "B"

PREDECESSOR AUDITOR LETTER

See attached.



DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

September 8, 2022

British Columbia Securities Commission
P.O. Box 10142, Pacific Centre
9TH Floor – 701 West Georgia Street
Vancouver, B.C. V7Y 1L2

Alberta Securities Commission
Suite 600, 250 – 5th Street S.W.
Calgary, Alberta T2P 0R4

The Manitoba Securities Commission
Suite 500 – 400 St. Mary Avenue
Winnipeg, MB R3C 4K5

Ontario Securities Commission
20 Queen Street West, 22nd Floor
Toronto, ON M5H 3S8

Dear Sirs:

Re: Premium Nickel Resources Ltd. (the “Company”)
Notice Pursuant to National Instrument 51-102 - Change of Auditor

As required by the National Instrument 51-102 and in connection with our resignation as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated September 1, 2022 and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours very truly,

DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

SCHEDULE "C"

AUDIT COMMITTEE CONFIRMATION

See attached.



September 12, 2022

British Columbia Securities Commission
Alberta Securities Commission
Manitoba Securities Commission
Ontario Securities Commission

Re: Premium Nickel Resources Ltd. (the "Corporation") – Change of Auditor

I, John Hick, Chair of the audit committee of the board of directors of the Corporation (the "**Audit Committee**"), hereby confirm, in accordance with National Instrument 51-102 – *Continuous Disclosure Obligations*, that on September 12, 2022 the Audit Committee reviewed the Notice of Change of Auditor dated September 1, 2022 and the reply letter from Dale Matheson Carr-Hilton Labonte LLP dated September 8, 2022.

Yours truly,

(signed) "John Hick"

John Hick
Chair, Audit Committee