

January 14, 2022

Canadian Securities Exchange
Alberta Securities Commission
British Columbia Securities Commission
Saskatchewan Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
Quebec Securities Commission

Dear Sirs / Mesdames,

Re: Notice of Change of Auditor (the "Notice") – Victory Nickel Inc.

We have read the Notice dated January 14, 2022 from Victory Nickel Inc., delivered to us in accordance with National Instrument 51-102 and, based on our knowledge of the information at this time, we agree with each statement contained in the Notice, other than statement (d) on which we have no basis to agree or disagree.

Yours truly,

A handwritten signature in black ink that reads "MNP LLP". The letters are stylized and cursive.

Chartered Professional Accountants
Licensed Public Accountants