



Flabbi & Associates LLP
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January 14, 2022

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

Re: Notice of Change of Auditors – Victory Nickel Inc.

Dear Sirs:

We have read the notice of change of auditors of Victory Nickel Inc. dated January 14, 2022 (the "Notice"), which we understand will be filed pursuant to section 4.11 of National Instrument 51-102.

We re in agreement with the statements contained in the Notice as they relate to Flabbi & Associates LLP.

Yours truly

A handwritten signature in cursive script that reads "Flabbi & Associates LLP".

Flabbi & Associates LLP
Chartered Professional Accountants, Licensed Public Accountants