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March 12, 2025

To:
British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Office of the Superintendent of Securities Service Newfoundland and Labrador

Dear Sirs/Mesdames:

As required by subparagraph (5)(a)(ii) of Section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of Core Nickel Corp. ("the Company") dated March 10, 2025 (the "Notice") and, based on our knowledge of such information at this time, we agree with the statements contained within the Notice that at the request of the Company we, Deloitte LLP, resigned as the Company's auditor effective March 10, 2025, there have been no reservations in our reports in connection with the audits of the Company's two most recently completed financial years, and there are no reportable events, including disagreements, consultations or unresolved issues as defined by National Instrument 51-102. We have no basis to agree or disagree with the statement that our resignation and the appointment of Dale Matheson Carr-Hilton Labonte LLP, Chartered Professional Accountants, have been approved by the Company's Audit Committee and Board of Directors.

Yours truly,

Deloitte LLP

Chartered Professional Accountants