

September 1, 2024

Ontario Securities Commission
British Columbia Securities Commission
CSE Exchange

Dear Sirs/Mesdames

Re: Class 1 Nickel and Technologies Inc. (the "Company") - Notice of Change of Auditor

As required by Section 4.11 of National Instrument 51-102 Continuous Disclosure Obligations, we have reviewed the information contained in the Company's Notice of Change of Auditor dated September 1, 2024 (the "Notice"). Based on our knowledge as of the date of this letter, we agree with each statement in the Notice as it pertains to Wasserman Ramsay, CPA's.

Yours truly



Chartered Professional Accountants
Licenced Public Accountants