



CHARTERED
PROFESSIONAL
ACCOUNTANTS

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September 9, 2024

Ontario Securities Commission
British Columbia Securities Commission
The CSE Exchange

Dear Sirs/Mesdames:

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

We acknowledge receipt of a Notice of Change of Auditor (the "Notice") dated September 1, 2024 delivered to us by the Corporation, pursuant to National Instrument 51-102 — *Continuous Disclosure Obligations* of the Canadian Securities Administrators.

We have reviewed the Notice and, based on our knowledge at this time, we are in agreement with the statements contained in the Notice as it pertains to our firm.

Yours truly,

DNTW Toronto LLP

Chartered Professional Accountants
Licensed Public Accountants