

**FLOW METALS CORP.
NOTICE OF CHANGE OF AUDITOR**

TO: Adam Sung Kim Ltd.

AND TO: Smythe LLP, Chartered Professional Accountants

TAKE NOTICE THAT:

- (a) Adam Sung Kim Ltd, the former auditors (the “Former Auditors”) of Flow Metals Corp. (the "Corporation ") have been requested to tender their resignation as the auditors of the Corporation effective October 7, 2020 and the directors of the Corporation on October 7, 2020 appointed Smythe LLP, Chartered Professional Accountants (the “Successor”), as the Corporation’s successor auditors;
- (b) the Former Auditors were requested to resign by the Corporation;
- (c) the resignation of the Former Auditors and the appointment of the Successor has been approved by the audit committee and confirmed by the board of directors of the Corporation;
- (d) there have been no reservations contained in the Former Auditor's reports on any of the previous financial statements of the Corporation; and
- (e) there are no reportable events (as defined in National Instrument 51-102).

DATED at Vancouver, British Columbia, Canada this 7th day of October, 2020.

BY ORDER OF THE BOARD

“Scott Sheldon”

Scott Sheldon, Director