

**Adam Kim**

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**ADAM SUNG KIM LTD.**  
**CHARTERED PROFESSIONAL ACCOUNTANT**

October 7, 2020

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission  
Canadian Securities Exchange

Dear Sirs/Mesdames:

**Re: Flow Metals Corp. (the "Company")**  
**Notice of Change of Auditor Pursuant to National Instrument 51-102**

As required by National Instrument 51-102, we confirm that we have reviewed the information contained in the Notice of Change of Auditors ("the Notice") issued on October 7, 2020 by the Company and, based on our knowledge of such information at this time, we agree with the information contained in the Notice.

We understand that a copy of the Notice and this letter will be provided to the shareholders of the Company.

Yours truly,

**Adam Sung Kim Ltd., Chartered Professional Accountant**

*"Adam S. Kim"*

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Adam Joo Sung Kim, CPA, CA