

**Smythe LLP, Chartered Professional Accountants  
1700 - 475 Howe Street  
Vancouver, BC V6C 2B3**

August 23, 2024

**Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission**

Dear Sirs:

**Re: Flow Metals Corp. - Notice of Change of Auditors**

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 August 22, 2024 by Flow Metals Corp. ("the Corporation") 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 Corporation.

Yours very truly,

**Smythe LLP, Chartered Professional Accountants**