

Adam Sung Kim Ltd.
Suite# 346
151 – 10090 152nd Street
Surrey, BC, Canada V3R 8X8

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,

ADAM SUNG KIM LTD.