

October 11, 2024

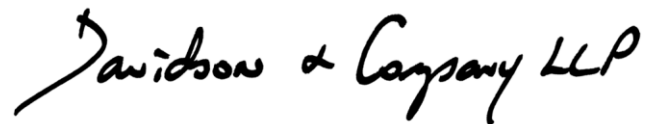
**British Columbia Securities Commission
Ontario Securities Commission
Manitoba Securities Commission
Toronto Stock Exchange
Alberta Securities Commission
Yukon Securities Office
Service NL
Superintendent of Securities for Nunavut
New Brunswick Securities Commission
Autorite des Marches Financiers
Northwest Territories Office of the Superintendent of Securities
Nova Scotia Securities Commission
PEI Office of the Superintendent of Securities
Saskatchewan Financial Services Commission**

Dear Sirs / Mesdames

**Re: Abitibi Metals Corp. (the "Company")
Notice Pursuant to NI 51 – 102 of Change of Auditor**

In accordance with National Instrument 51-102, we have read the Company's Change of Auditor Notice dated October 9, 2024, and agree with the information contained therein, based upon our knowledge of the information at this date.

Yours very truly,



DAVIDSON & COMPANY LLP
Chartered Professional Accountants

cc: Canadian Securities Exchange

