

May 13, 2021

Project Number: 03196300

VIA SEDAR

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
Manitoba Securities Commission
Nova Scotia Securities Commission

Dear Sirs/Mesdames:

Re: Final Long Form Prospectus of Fathom Nickel Inc. (the "Issuer")

We refer to the final long form prospectus (the "**Prospectus**") of the Issuer dated May 13, 2021 relating to the qualification and distribution of units and flow-through shares issuable on conversion of the Special Warrants previously issued on March 15, 2021.

We have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that are within our knowledge as a result of the services performed by us.

Yours very truly,

Signed "McLeod Law LLP"

McLeod Law LLP