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May 13, 2021

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

Dear Sirs / Mesdames:

Re: Fathom Nickel Inc. (the "Company")

We refer to the non-offering prospectus of Fathom Nickel Inc. dated May 13, 2021 ("the Prospectus").

We consent to being named and to the use in the above-mentioned Prospectus, of our report dated May 13, 2021 to the shareholders of the Company on the following financial statements:

- o statements of financial position as at December 31, 2020 and 2019; and
- o statements of comprehensive loss, changes in shareholders equity and cash flows for the years ended December 31, 2020 and 2019, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the Prospectus as these terms are described in the CPA Canada Handbook - Assurance.

Yours truly,

Chartered Professional Accountants