

December 5, 2022

Ontario Securities Commission
The Manitoba Securities Commission
Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs/Mesdames:

Re: Premium Nickel Resources Ltd. — Change of Auditor

Pursuant to National Instrument 51-102 — *Continuous Disclosure Obligations*, we have reviewed the information contained in the Notice of Change of Auditor of Premium Nickel Resources Ltd. dated December 5, 2022 (the "**Notice**") and, based on our knowledge of such information at this time we agree with the statements made in the Notice pertaining to our firm. We advise that we have no basis to agree or disagree with the comments in the Notice relating to Dale Matheson Carr-Hilton Labonte LLP:

Yours very truly,



Chartered Professional Accountants
Ottawa , Ontario