

December 22, 2020

TO: CANADIAN SECURITIES EXCHANGE (the "CSE")

RE: \$24,000 Shares for Debt Transaction – Issuance of 400,000 shares

Flow Metals Corp. (the "Listed Issuer") hereby certifies to the CSE that it has closed the above-referenced transaction and extinguished \$24,000 in debt by way of the issuance of 400,000 common shares.

FLOW METALS CORP.

Date: December 22, 2020

Signed: "*Scott Sheldon*"
(Signature)

Scott Sheldon
(Print Name)

Chief Executive Officer and Director
(Print Office)