

ROCA MINES INC.

490 - 1122 Mainland Street
Vancouver, British Columbia, V6B 5L1

May 11, 2021

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Ontario Securities Commission
Nova Scotia Securities Commission

Dear Sirs/Mesdames:

Re: Notice of Change of Auditors

In accordance with National Instrument 51-102, Roca Mines Inc. (the "**Corporation**") hereby gives notice that:

1. On the request of the Corporation, PricewaterhouseCoopers LLP, Chartered Professional Accountants ("PWC") have resigned as Auditors of the Corporation effective immediately, to facilitate the appointment of DeVisser Gray LLP, Chartered Professional Accountants;
2. PWC has not issued any adverse, qualified opinion or denial of opinion on the annual financial statements of the Corporation for the two fiscal years preceding the date of this Notice or any similar reservation on interim financial information for any subsequent period preceding the date of this Notice;
3. The Corporation's Board of Directors have accepted PWC's resignation as the Corporation's auditors and approved the proposal to change auditors; and
4. There have been no reportable disagreements or unresolved issues between the Corporation and PWC over any audit conducted over the two most recent fiscal years and any subsequent period preceding the date of this Notice. There have been no reportable consultations between the Corporation and the successor auditor during this period.

Respectfully,

ROCA MINES INC.

Per:

/s/ "Scott Davis"

Scott Davis, Director