

May 11, 2021

Alberta Securities Commission
600, 250 - 5 Street SW
Calgary, AB, T2P 0R4

British Columbia Securities Commission
P.O. Box 10142 Pacific Centre
710 W Georgia Street
Vancouver, BC, V7Y 1L2

Financial and Consumer Affairs Authority of Saskatchewan
1919 Saskatchewan Dr
Regina, SK S4P 4H2

Nova Scotia Securities Commission
Ste. 400, Duke Tower, 5251 Duke St.
Halifax, NS, B3J 1P3

Ontario Securities Commission
20 Queen Street West
20th Floor
Toronto ON, M5H 3S8

PricewaterhouseCoopers LLP
250 Howe Street, Suite 1400
Vancouver, British Columbia V6C 3S7

Dear Sirs and Mesdames:

**Re: RoCa Mines Inc. (the “Company”)
Notice Pursuant to National Instrument 51-102 – Change of Auditor**

This letter is being delivered to you pursuant to National Instrument 51-102 of the Canadian Securities Administration (“NI-102”) in connection with the resignation of PricewaterhouseCoopers LLP (“PwC”), from the office of the auditor of the Company and the appointment of DeVisser Gray LLP, Chartered Professional Accountants (“DeVisser”), as the successor to PricewaterhouseCoopers LLP, (“PwC”) as auditor of the Company effective May 11, 2021.

As required by NI 51-102, we have reviewed the information contained in the Notice of Change of Auditor dated May 11, 2021 (the “Notice”) prepared by the Company. Based upon our knowledge as at the date hereof, we hereby confirm that we are in agreement with the statements contained in the Notice that relate to us and that we have no basis to agree or disagree with the statement contained in the Notice that relates to PricewaterhouseCoopers LLP (“PwC”).

Yours truly,



CHARTERED PROFESSIONAL ACCOUNTANTS