

January 19, 2021

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Pima Zinc Corp. (the "Company")
Change of Auditor of Reporting Issuer**

We acknowledge receipt of a Notice of Change of Auditor (the "**Notice**") dated January 18, 2021, delivered to us by the Company in respect of the change of auditor of the Company.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation by Jones & O'Connell LLP that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements therein, other than we are not in a position to agree or disagree with the Company's statement that there were no reportable events, as that term is defined in NI 51-102, which have occurred prior to January 13, 2021.

I trust the foregoing is satisfactory.

Yours very truly,

Jones & O'Connell LLP

Jones & O'Connell LLP
Chartered Professional Accountants
Licensed Public Accountants

cc: Board of Directors of Pima Zinc Corp.