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January 4, 2023

British Columbia Securities Commission Alberta Securities Commission Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Cybeats Technologies Corp. (formerly Pima Zinc Corp.) (the "Company")

Change of Auditor of Reporting Issuer

We acknowledge receipt of a Notice of Change of Auditor (the "**Notice**") dated December 9, 2022, 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 read the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements therein.

I trust the foregoing is satisfactory.

Yours truly,

Jones & O'Connell LLP

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

cc: Board of Directors of Cybeats Technologies Corp. (formerly Pima Zinc Corp.)