



June 18, 2019

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission  
CNSX Markets Inc

Dear Sirs:

**Re: Kootenay Zinc Corp. (the "Company")  
Change of Auditor**

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We are writing in accordance with Section 4.11(5)(a) of National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"). We wish to confirm that we have read the Notice of Change of Auditor of the Company dated June 18, 2019 and that based on our current knowledge we are in agreement with the information contained in such Notice.

Yours very truly,

*Smythe LLP*

Chartered Professional Accountants