



THORSTEINSSONS LLP  
TAX LAWYERS

PO Box 49123  
Three Bentall Centre  
27th Floor  
595 Burrard Street  
Vancouver, BC V7X 1J2

Telephone 604.689.1261  
Facsimile 604.688.4711  
Toll Free 877.616.2200

July 31, 2020

**To:** Alberta Securities Commission  
British Columbia Securities  
Canadian Securities Exchange

Dear Sirs/Mesdames:

**Re: 79 Resources Ltd. (the “Issuer”)  
Final Prospectus Dated July 31, 2020 (the “Prospectus”)**

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As Canadian tax counsel for the Issuer, we hereby consent to: (i) being named in the Prospectus, and (ii) the Issuer’s use and reference in the Prospectus of our opinion relating to the disclosure in the “Eligibility for Investment” section of the Prospectus (the “**Opinion**”).

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in it that are: (i) derived from the Opinion, or (ii) within our knowledge as a result of the services performed by us in connection with the Opinion.

Yours truly,

**THORSTEINSSONS LLP**

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