

July 31, 2020

**British Columbia Securities Commission
Alberta Securities Commission**

Dear Sirs / Mesdames:

Re: 79 Resources Ltd.

We refer to the prospectus of 79 Resources Ltd. (the "Company") dated July 31, 2020 relating to the initial public offering of units of the Company.

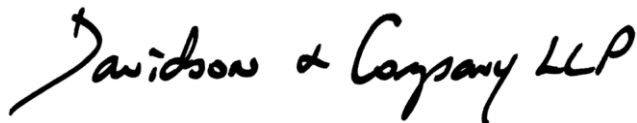
We consent to being named and to the use, in the above-mentioned prospectus, of our report dated July 31, 2020 to the directors of the Company on the following financial statements:

Statement of financial position as at December 31, 2019;

Statements of loss and comprehensive loss, changes in shareholders' equity, and cash flows for the period from incorporation on April 17, 2019 to December 31, 2019, and a summary of significant accounting policies and other explanatory information.

We report that we have read the prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,



DAVIDSON & COMPANY LLP
Chartered Professional Accountants

