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A CHAN AND COMPANY LLP
CHARTERED PROFESSIONAL ACCOUNTANT

October 6, 2021

Canadian Securities Exchange

Dear Sirs/Mesdames:

Re: 79 Resources Ltd.

We refer to the Listing Statement of 79 Resources Ltd. (the “Company”) dated October 6, 2021, relating to the reverse takeover transaction of the Company by Buck Gold Inc. by way of a share purchase agreement.

We consent to being named and to the use, in the above-mentioned Listing Statement, of our report dated July 13, 2021 to the shareholders of the Company on the following financial statements:

Statement of financial position as at May 31, 2021;

Statement of net and comprehensive loss, and changes in shareholders’ equity for the period from February 18, 2021 to May 31, 2021, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Listing Statement 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 Listing Statement as these terms are described in the CPA Canada Handbook – Assurance.

This letter is provided solely for the purpose of assisting the stock exchange to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Yours very truly,

“A Chan & Company LLP”

A Chan & Company LLP
Chartered Professional Accountant