

October 6, 2021

**British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission**

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 Buck Gold Inc.

We consent to being named and to the use, in the above-mentioned listing statement, of our report dated April 19, 2021 to the shareholders of the Company on the following financial statements:

Statements of financial position as at December 31, 2020 and 2019;

Statements of loss and comprehensive loss, changes in shareholders' equity, and cash flows for the year ended December 31, 2020 and 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 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.

Yours very truly,



DAVIDSON & COMPANY LLP
Chartered Professional Accountants

