

**79 Resources Ltd.**  
810 – 789 West Pender Street  
Vancouver BC V6H 1C2  
Tel: 604.687-2038

February 4, 2022

VIA SEDAR

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Attention: Filings

Dear Sir or Madam:

Re: 79 Resources Ltd. (the "Company")  
Change of Auditor

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In accordance with National Instrument 51-102, attached please find a copy of the reporting package (the "Reporting Package") which consists of:

- (a) Change of Auditor Notice;
- (b) Letter from Former Auditor; and
- (c) Letter from Successor Auditor.

The Audit Committee and the Board of Directors have reviewed and approved the Reporting Package.

The Reporting Package will be mailed out along with the Company's next annual general meeting materials.

Should you require further information, please do not hesitate to contact the undersigned.

Yours sincerely,

**79 Resources Ltd.**

*"Ryan Kalt"*

Per:

Ryan Kalt  
Chief Executive Officer

Encls.

cc: The CSE