

UNIT 114B – 8988 FRASERTON COURT
BURNABY, BC V5J 5H8

T: 604.239.0868
F: 604.239.0866



A CHAN AND COMPANY LLP
CHARTERED PROFESSIONAL ACCOUNTANT

February 3, 2022

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

**RE: 79 Resources Ltd. (the “Company”)
Change of Auditors**

As required by Section 4.11 of National Instrument 51-102, we have reviewed the information contained in the Notice of Change of Auditor dated February 3, 2022 (the “Notice”) for the above company and have the following comments:

With exception to the paragraph (a) of the Notice, with which we agree, we have no basis on which to agree or disagree with the statements made in paragraphs (b), (c), (d) and (e) of the Notice.

We understand that the Notice of Change of Auditor, together with this letter and a similar letter from Davidson & Company LLP, Chartered Professional Accountants, the resigning auditors, will be provided to the Company’s registered shareholders with the meeting materials relating to the Company’s next annual general meeting of shareholders.

Yours truly,

A CHAN & COMPANY LLP, CHARTERED PROFESIONAL ACCOUNTANT

Per:

/s/ “Anthony Chan”,