

79 Resources Ltd.
1890 – 1075 West Georgia Street
Vancouver, BC V6E 3C9
Tel: 604.687-2038

November 20, 2024

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

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.

"Jordan Harris"

Per:

Jordan Harris
Chief Executive Officer

Encls.