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**A CHAN AND COMPANY LLP**  
**CHARTERED PROFESSIONAL ACCOUNTANT**

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November 19, 2024

Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission

Dear Sirs:

**79 Resources Ltd. (the “Company”)**  
**Notice Pursuant to National Instrument 51-102 – Change of Auditor (“Notice”)**

As required by National Instrument 51-102, we have reviewed the information contained in the Notice dated November 19, 2024 given by the Company to ourselves and Adam Sung Kim Ltd., Chartered Professional Accountant.

Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Yours very truly,

***“A Chan & Company LLP”***

**A CHAN AND COMPANY LLP**  
Chartered Professional Accountant