

10290 171A STREET
SURREY, BC V4N 3L2

T: 604.318.5465
E: adamkimltd@gmail.com

Adam Kim

ADAM SUNG KIM LTD.
CHARTERED PROFESSIONAL ACCOUNTANT

November 19, 2024

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Re: 79 Resources Ltd. (the “Company”) – Change of Auditor

Please be advised that, in connection with National Instrument 51-102 Continuous Disclosure Obligations, I hereby notify you that I have read the Company’s Notice of Change of Auditor dated November 19, 2024 (the “Notice”) and, based on my knowledge at this time, am in agreement with the statements contained in the Notice.

I understand that the Notice, this letter and a letter from the former auditor will be disclosed in the Information Circular to be mailed to all shareholders of the Company for the Company’s the next annual general meeting at which action is to be taken concerning the appointment of auditors.

Yours truly,

Adam Sung Kim Ltd.
Chartered Professional Accountant



Per: Adam Joo Sung Kim, CPA, CA