



SHIM & Associates LLP
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19 July 2021

To: British Columbia Securities Commission
Ontario Securities Commission

RE: Element79 Gold Corp. (the “Company”)

We refer to the non-offering prospectus of the Company dated 19 July 2021 (the “**Prospectus**”).

We consent to being named and to the use in the Prospectus of our report dated 14 July 2021 to the shareholders of the Company on the following financial statements:

- Statement of financial position as at 31 August 2020; and
- Statements of loss and comprehensive loss, cash flows and changes in equity for the period from the date of incorporation on 27 February 2020 to 31 August 2020, and notes to the financial statements, including a summary of significant accounting policies.

We report that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from these financial statements upon which we have reported or that are within our knowledge as a result of our audit of these financial statements. We have complied with the Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the Filing Statement as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,

“SHIM & Associates LLP”

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