



**SHIM & Associates LLP**  
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22 April 2024

British Columbia Securities Commission  
Ontario Securities Commission

**RE: Element79 Gold Corp. (the “Company”)**  
**Notice Pursuant to National Instrument 51-102 - Change of Auditor**

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Dear Sirs:

As required by National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated 18 April 2024 and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours truly,

*SHIM & Associates LLP*

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