



August 24, 2022

British Columbia Securities Commission  
PO Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, BC, V7Y 1L2

Alberta Securities Commission  
600, 250 5th Street SW  
Calgary, AB T2P 0R4

Dear Sirs and Mesdames:

**Re: Good Gamer Entertainment Inc. (the “Company”)**

Please be advised that, in connection with National Instrument 51-102 – *Continuous Disclosure Obligations*, we hereby notify you that we have reviewed the Company’s Notice of Change of Auditor dated August 24, 2022 and, based on our knowledge at this time, are in agreement with the statements contained in the Notice.

We understand that the Notice of Change of Auditor, 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 next Annual General Meeting at which action is to be taken concerning the appointment of auditors.

Yours truly,

**BF BORGERS CPA PC**

Per: 

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Authorized Signatory