



April 29, 2024

TO: British Columbia Securities Commission  
P.O. Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, BC, V7Y 1L2

Alberta Securities Commission  
600, 250 5<sup>th</sup> Street SW  
Calgary, AB T2P 0R

Dear Sirs:

**Good Gamer Entertainment Inc. (the “Company”)  
Notice Pursuant to National Instrument 51-102 – Change of Auditor (“Notice”)**

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As required by the National Instrument 51-102, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated April 24, 2024, and agree with the information contained therein, based upon our knowledge of the information relating to the Notice in as far as they relate to us.

Sincerely,

*B F Borgers CPA PC*

BF BORGERS CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

[www.bfbcpa.us](http://www.bfbcpa.us)

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