

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/Mesdames:

Re: Change of Auditor Notice – National Instrument 51-102

The auditors of Good Gamer Entertainment Inc. (the “Company”) have been the firm of BF Borgers CPA PC (“Borgers”) of Lakewood, Colorado.

The Company has terminated Borgers as Auditors of the Company, effective April 25, 2024 and Davidson & Company LLP (“Davidson”), of Vancouver, British Columbia, has been appointed by the Directors of the Company as successor auditor of the Company commencing April 25, 2024,

The termination of Borgers as Auditors of the Company and the appointment of Davidson as the successor Auditor of the Company have been considered and approved by both the Company’s Audit Committee and its Board of Directors.

There have been no reservations in any of the Auditors’ Report on the Company’s financial statements for the fiscal year ended March 31, 2023 or for any period subsequent to the last completed fiscal year for which an audit report was issued and there have been no reportable events.

Dated at Vancouver, British Columbia, this 24th day of April, 2024.

By Order of the Board of Directors

GOOD GAMER ENTERTAINMENT INC.

/s/ Zara Kanji
Zara Kanji
Chief Financial Officer