



November 8, 2021

To: Canadian Securities Exchange

Dear Sirs / Mesdames:

Re: Tiidal Gaming Group Inc. ("Tiidal")

We refer to the filing statement of Tiidal Gaming Group Corp. ("Tiidal Gaming") dated November 9, 2021.

We consent to being named, and to the use in the above-mentioned filing statement, of our report dated November 8, 2021 to the shareholders of Tiidal on the following financial statements:

Consolidated statement of financial position as at October 31, 2020 and 2019; and

Consolidated statement of net loss and comprehensive loss, consolidated statement of changes in shareholders' equity and consolidated statement of cash flows for the years ended October 31, 2020 and 2019 and a summary of significant accounting policies and other explanatory information.

We report that we have read the filing statement and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with 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 prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

HARBOURSIDE CPA LLP

Harbourside CPA, LLP
Chartered Professional Accountants