

p | 604.683.3277
f | 604.684.8464

SUITE 1735, TWO BENTALL CENTRE
555 BURRARD STREET
BOX 243
VANCOUVER, BC V7X 1M9



charlton & company
CHARTERED PROFESSIONAL ACCOUNTANTS

May 10, 2021

**British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission**

Dear Sirs / Mesdames:

Re: Alpha Esports Tech Inc.

We refer to the prospectus of Alpha Esports Tech Inc. dated May 10, 2021 relating to the listing of the common shares of Alpha Esports Tech Inc. on the Canadian Securities Exchange to be filed by the Company under the Securities Acts of British Columbia, Alberta, and Ontario.

We consent to being named and to the use, in the above-mentioned prospectus, of our report on Esports Enterprises Inc. (the "Company") dated May 10, 2021 to the directors of the Company on the following financial statements:

Consolidated statements of financial position as at December 31, 2019 and 2018;

Consolidated statements of loss and comprehensive loss, changes in shareholders' equity (deficiency) and cash flows for the years ended December 31, 2019 and 2018, and a summary of significant accounting policies and other explanatory information.

Page 2...

We report that we have read the prospectus and all information therein 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 we 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 a prospectus, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook – Assurance.

This letter is provided solely to the securities regulatory authorities to which it is addressed and should not be used for any other purpose.

Yours very truly,

A handwritten signature in cursive script that reads "Charlton & Company". The signature is written in dark ink and is positioned above the printed name of the firm.

Charlton & Company

Chartered Professional Accountants