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December 30, 2021

To: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Manitoba Securities Commission

Dear Sirs / Mesdames:

Re: Kings Entertainment Group Inc.

We refer to the long form prospectus of Kings Entertainment Group Inc. (the "Company") dated December 30, 2021 relating to the qualifying of the distribution of 17,789,000 Common Shares issuable upon deemed exercise of 17,789,000 outstanding Subscription Receipts of Kings Entertainment Group Inc..

We consent to being named and to the use, in the above-mentioned long form prospectus (the "Prospectus"), of our report dated December 30, 2021 to the Directors of Legacy Eight Ltd. on the following financial statements of LottoKings Group (the "Group"):

Combined, Consolidated Statements of financial position as at December 31, 2020 and 2019;
Combined, Consolidated Statements of income and comprehensive income, combined, consolidated statements of changes in shareholders' equity (deficiency) and combined, consolidated statements of cash flows for the years ended December 31, 2020 and 2019, and a summary of significant accounting policies and other explanatory information.

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

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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.

Baker Tilly WM LLP

Baker Tilly WM LLP

Chartered Professional Accountants, Licensed Public Accountants

Toronto, Ontario

December 30, 2021