



December 30, 2021

To:

British Columbia Securities Commission  
Alberta Securities Commission  
Manitoba Securities Commission  
Ontario Securities Commission  
Canadian Securities Exchange  
Alberta Securities Commission

Dear Sirs / Mesdames:

**Re: Kings Entertainment Group Inc.**

We refer to the long form prospectus of Kings Entertainment Group Inc. (formerly 1242455 B.C. Ltd.) (the "Company") dated December 30, 2021 relating to the issuance of 17,789,000 Common Shares upon deemed exercise of 17,789,000 outstanding Subscription Receipts.

We consent to being named, and to the use, in the above-mentioned long form prospectus, of our report dated December 30, 2021 to the Directors of the Company on the following financial statements, incorporated by references in the above-mentioned preliminary prospectus:

- statement of financial position as at March 31, 2021; and
- statement of changes in equity, statement of loss and comprehensive loss, and statement of cash flows for the period from February 27, 2020 to March 31, 2021, and a summary of significant accounting policies and other explanatory information

We report that we have read the long form prospectus and all information specifically incorporated by reference 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 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