

KINGS ENTERTAINMENT GROUP INC.
(the "Company")

NOTICE OF CHANGE OF AUDITOR
(the "Notice")

To: Baker Tilly WM LLP
And To: Reliant CPA PC
And To: British Columbia Securities Commission
Alberta Securities Commission
Manitoba Securities Commission
Ontario Securities Commission

Notice of Change of Auditor pursuant to Section 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102")

NOTICE IS HEREBY GIVEN pursuant to Section 4.11 of NI 51-102 of a change of auditor of the Company.

1. The resignation of Baker Tilly WM LLP ("**Baker Tilly**") Chartered Professional Accountants as auditors of the Company effective February 1, 2023 be accepted; and
2. The appointment Reliant CPA PC ("**Reliant**"), as auditors of the Company, effective February 1, 2023, until the next annual meeting of the Company, be approved.

In accordance with National Instrument 51-102 *Continuous Disclosure Obligations* ("**NI 51-102**"), the Company confirms that:

1. Baker Tilly resigned as auditor, effective February 1, 2023;
2. Baker Tilly did not express any reservation or modified opinion in its report for the year ended December 31, 2021, and for the period from the most recently completed period for which Baker Tilly issued an audit report in respect of the Company and the date of this Notice;
3. In the opinion of the Board of Directors of the Company, no "reportable event" as defined in NI 51-102 has occurred in connection with the audits of the two most recently completed fiscal years of the Company nor any period from the most recently completed for which Baker Tilly issued an audit report in respect of the Company and the date of this Notice; and
4. The Notice and Auditor's letters have been reviewed by the Audit Committee and the Board of Directors.

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Dated as of the 1st of February, 2023

KINGS ENTERTAINMENT GROUP INC.

/s/ Kelvin Lee

Kelvin Lee
Chief Financial Officer