



VIA SEDAR

May 19, 2022

**British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Ontario Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Office of the Superintendent of Securities Newfoundland and Labrador
Nova Scotia Securities Commission
Office of the Superintendent of Securities Prince Edward Island**

Dear Sirs/Mesdames:

**Re: X1 Esports and Entertainment Ltd. (the “Corporation”) – SEDAR Project
No. 3344400**

We hereby consent to the reference to our legal opinion (the “**Opinion**”) under the heading “Eligibility for Investment” in the final prospectus of the Corporation dated May 19, 2022 (the “**Prospectus**”).

In addition, we have read the Prospectus and we have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that are (i) derived from our Opinion, or (ii) within the knowledge of the undersigned as a result of the services performed by the undersigned in connection with the Opinion.

Yours very truly,

“McMillan LLP”

McMillan LLP