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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D. C. 20549

Form 10-Q

☒ QUARTERLY REPORT UNDER TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2022

or

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from ______ to ______

Commission File Number: 000-53949

Good Gaming, Inc.
(Exact name of registrant as specified in its charter)

Nevada (State or other jurisdiction of incorporation)	46-3917807 (IRS Employer Identification Number)

415 McFarlan Road, Suite 108
Kennett Square, PA 19348
(Address of principal executive offices and Zip Code)

(888) 295-7279
Registrant's telephone number, including area code

(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the issuer (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the last 90 days.
YES ☒ NO ☐

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (SS 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).
YES ☒ NO ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large Accelerated Filer	☐	Accelerated Filer	☐
Non-accelerated Filer	☒	Smaller Reporting Company	☒
(Do not check if smaller reporting company)		Emerging Growth Company	☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). YES ☐ NO ☒

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
None	None	None

Indicate the number of shares outstanding of each of the issuer's classes of common stock as of the latest practicable date. As of April 30, 2022, there were 103,526,044 issued and outstanding shares of common stock of the registrant, par value $0.001.

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FORWARD LOOKING STATEMENTS

This Quarterly Report on Form 10-Q contains “forward-looking statements,” within the meaning of the Private Securities Litigation Reform Act of 1995, all of which are subject to risks and uncertainties. Forward-looking statements can be identified by the use of words such as “expects,” “plans,” “will,” “forecasts,” “projects,” “intends,” “estimates,” and other words of similar meaning. One can identify them by the fact that they do not relate strictly to historical or current facts. These statements are likely to address our growth strategy, financial results and product and development programs. One must carefully consider any such statement and should understand that many factors could cause actual results to differ from our forward looking statements. These factors may include inaccurate assumptions and a broad variety of other risks and uncertainties, including some that are known and some that are not. No forward looking statement can be guaranteed and actual future results may vary materially.

These risks and uncertainties, many of which are beyond our control, include, and are not limited to:

- our growth strategies;
- our anticipated future operations and profitability;
- our future financing capabilities and anticipated need for working capital;
- the anticipated trends in our industry;
- acquisitions of other companies or assets that we might undertake in the future; and
- current and future competition.

In addition, factors that could cause or contribute to such differences include, but are not limited to, those discussed in this Quarterly Report on Form 10-Q, and in particular, the risks discussed under the caption “Management’s Discussion and Analysis of Financial Condition and Results of Operations,” as well as those discussed in other documents we file with the SEC. We undertake no obligation to revise or publicly release the results of any revision to these forward-looking statements, except as required by law. Given these risks and uncertainties, readers are cautioned not to place undue reliance on such forward-looking statements.

PART 1

Item 1. Financial Statements

Good Gaming, Inc.
Consolidated Balance Sheets
(Expressed in U.S. Dollars)
(Unaudited)

	March 31, 2022	December 31, 2021
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 1,916,915	$ 2,407,966
Prepaid expenses	26,799	9,333
Total Current Assets	1,943,715	2,417,300
Digital Assets	279,605	304,427
Property and Equipment, Net	4,641	5,669
Gaming Software, Net	-	-
TOTAL ASSETS	$ 2,227,961	$ 2,727,396
LIABILITIES & STOCKHOLDERS' DEFICIT		
Current Liabilities		
Accounts Payable and Accrued Expenses	$ 273,314	$ 299,016
Derivative Liability	-	-
Notes Payable	-	6,628
Convertible Debentures, current	-	-
Notes Payable Related Party- ViaOne Services	-	-
Total Current Liabilities	273,314	305,644
Total Liabilities	273,314	305,644
Stockholders' Deficit		
Class A Preferred Stock		
Authorized: 2,000,000 Preferred Shares, With a Par Value of $0.001 Per Share Issued and Outstanding: 7,500 Shares	8	8
Class B Preferred Stock		
Authorized: 249,999 Preferred Shares, With a Par Value of $0.001 Per Share Issued and Outstanding: 20,296 Shares	20	20
Class C Preferred Stock		
Authorized: 1 Preferred Shares, With a Par Value of $0.001 Per Share Issued and Outstanding: 1 Share	1	1
Class D Preferred Stock		
Authorized: Authorized: 350 Preferred Shares, With a Par Value of $0.001 Per Share Issued and Outstanding: 0 Shares	-	-
Class E Preferred Stock		
Authorized: Authorized: 2,750,000 Preferred Shares, With a Par Value of $0.001 Per Share Issued and Outstanding: 57,663	58	58
Common Stock		
Authorized: 200,000,000 Common Shares, With a Par Value of $0.001 Per Share Issued and Outstanding: 103,526,044	103,526	103,526
Warrant	333	333
Additional Paid-In Capital	9,956,765	9,956,765
Accumulated Deficit	(8,106,064)	(7,638,959)
Total Stockholders' Deficit	1,954,647	2,421,752
TOTAL LIABILITIES & STOCKHOLDER'S DEFICIT	$ 2,227,961	$ 2,727,396

The accompanying notes are an integral part of these consolidated financial statements

Good Gaming, Inc
Consolidated Statement of Operations
(Expressed in U.S Dollars)
(Unaudited)

	For the Quarter ended March 31	
	2022	**2021**
Revenues	$ 1,266	$ 6,692
Cost of Revenues	6,992	3,917
Gross Profit	(5,727)	2,775
Operating Expenses		
General & Administrative	182,258	9,616
Contract Labor	45,800	4,500
Depreciation and Amortization Expense	1,028	540
Professional Fees	242,956	86,717
Total Operating Expenses	472,042	101,372
Operating Loss	(477,769)	(98,597)
Other Income (Expense)		
Gain on Digital Assets	12,090	-
Impairment Cost	(1,426)	-
Loss on Stock Conversion	-	-
Gain on Debt Settlement	-	-
Loss on disposal of fixed assets	-	-
Interest Income	-	-
Interest Expense	-	(7,932)
Gain (Loss) on Change in Fair Value of Derivative Liability	-	237,696
Total Other Income (Loss)	10,664	229,764
Net Income (Loss)	$ (467,105)	$ 131,167
Net Income (Loss) Per Share, Basic and Diluted	$ -	$ -
Weighted Average Shares Outstanding	103,526,044	68,974,031

The accompanying notes are an integral part of these consolidated financial statements

Good Gaming, Inc
Consolidated Statements of Cash Flows
(Expressed in U.S Dollars)
(Unaudited)

	For the Quarter Ended March 31,	
	2022	**2021**
Operating Activities		
Net Income (Loss)	$ (467,105)	$ 131,167
Adjustment To Reconcile Net Loss to Net Cash Used In Operating Activities		
Digital Assets	-	-
Depreciation and Amortization	1,028	540
Loss on disposal of fixed assets	-	-
Change In Fair Value Of Derivative Liability	-	(237,696)
Stock based compensation	-	-
Gain on debt settlement	-	-
Gain on Digital Assets	(12,090)	-
Impairment Cost	1,426	
Changes in operating assets and liabilities		
Prepaid expenses	(17,466)	8,125
Accounts Payable	(25,703)	7,939
Net Cash Provided By (Used in) Operating Activities	(519,910)	(89,926)
Investing Activities		
Purchase of Digital Assets	(1,236)	-
Selling Digital Assets	34,767	-
Reclass Digital Assets	1,955	
Selling Property and Equipment	-	
Purchase of Property and Equipment	-	-
Net Cash Provided By (Used in) Investing Activities	35,486	-
Financing Activities		
Repayments of Preferred Stock Series D		-
Proceeds From Sale Of Preferred Stock CL D	-	-
Payment on Note Interest	(6,628)	
Due To ViaOne Services	-	89,242
Net Cash Provided By (Used In) Financing Activities	(6,628)	89,242
Change in Cash and Cash Equivalents	(491,052)	(684)
Cash and Cash Equivalents, Beginning Of Period	2,407,966	2,305
Cash and Cash Equivalents, End Of Period	$ 1,916,915	$ 1,621
Supplemental disclosure of cash flow information		
Cash paid for interest	$ -	$ -
Cash paid for taxes	$ -	$ -
Non-Cash Investing And Financing Activities		
Unpaid Property and Equipment Acquired	$ -	$ -
Common Shares Issued for Conversion Of Debt	$ -	$ -
Shares Issued For Acquisition Of Software	$ -	$ -

The accompanying notes are an integral part of these consolidated financial statements

Good Gaming, Inc.
Statements of Stockholders' Equity (Deficit)
(Expressed in U. S. Dollars)

	Preferred Stock								Common Stock		Additional		
	Class A		Class B		Class C		Class D				Paid-in	Accumulated	
	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount	Capital	Deficit	Total
Balance, December 31, 2020	7,500	$ 8	68,997	$ 69	1	$ 1	-	$ -	167,841,031	$65,374	$4,282,629	$ (7,977,367)	$(3,629,286)
Conversion of preferred shares B to common shares				(18)					3,600,000	$ 3,600	$ (3,582)		$ -
Net Gain	-	-	-	-	-	-	-	-	-	-	-	131,167	131,167
Balance, March 31, 2021	7,500	8	68,997	51	1	1	-	-	171,441,031	68,974	4,279,047	(7,846,199)	(3,498,118)

The accompanying notes are an integral part of these financial statements

Good Gaming, Inc.
Statements of Stockholders' Equity (Deficit)
(Expressed in U. S. Dollars)

	Preferred Stock										Common Stock		Warrants		Additional		
	Class A		Class B		Class C		Class D		Class E						Paid-in	Accumulated	
	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount	Capital	Deficit	Total
Balance, December 31, 2021	7,500	8	20,296	20	1	1	-	-	57,663	58	103,526,044	103,526	3,333,333	333	9,956,765	(7,638,959)	2,421,752
Stock Based Compensation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net income (Loss)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(467,105)	(467,105)
Balance, March 31, 2022	7,500	8	20,296	20	1	1	-	-	57,663	58	103,526,044	103,526	3,333,333	333	9,956,765	(8,106,064)	1,954,647

The accompanying notes are an integral part of these financial statements

1. Nature of Operations and Continuance of Business

Good Gaming, Inc. (Formerly HDS International Corp.) (the "Company") was incorporated on November 3, 2008 under the laws of the State of Nevada. The Company is a leading tournament gaming platform and online destination targeting over 250 million e-sports players and participants worldwide that want to compete at the high school or college level. A substantial portion of the Company's activities has involved developing a business plan and establishing contacts and visibility in the marketplace and the Company has not generated any substantial revenue to date. Beginning in 2018, the Company began deriving revenue by providing transaction verification services within the digital currency networks of cryptocurrencies. However, on December 12, 2018, the Company discontinued such transaction verification services by dissolving Crypto Strategies Group, Inc., its wholly-owned subsidiary. In 2021, the Company formulated a new plan to create a new game called "MicroBuddies™" that combines Ethereum ERC721 NFTs (Non-fungible tokens), non-standard ERC20 tokens (GOO™), and strategic gameplay to replicate and create unique and rare NFTs. The game is played online via the MicroBuddies website and blockchain transactions take place on the Polygon Network. The game was launched after beta testing in December of 2021.

Going Concern

These financial statements have been prepared on a going concern basis, which implies that the Company will continue to realize its assets and discharge its liabilities in the normal course of business. The Company has generated minimal revenues to date and has never paid any dividends and is unlikely to pay dividends or generate significant earnings in the immediate or foreseeable future. As of March 31, 2022, the Company had a working capital of $1,670,401, which reduces the accumulated deficit to $8,106,064. The continuation of the Company as a going concern is dependent upon the continued financial support from its shareholders, the ability to raise equity or debt financing, and the attainment of profitable operations from the Company's future business. These factors raise substantial doubt regarding the Company's ability to continue as a going concern for a period of one year from the issuance of these financial statements. These financial statements do not include any adjustments to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying unaudited consolidated financial statements have been prepared in accordance with U.S. generally accepted accounting principles for interim financial information and with the instructions to Form 10-Q and Article 10 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by U.S. generally accepted accounting principles for complete consolidated financial statements. In the opinion of management, all adjustments (consisting of normal recurring accruals) considered necessary for a fair presentation have been included.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Company regularly evaluates estimates and assumptions related to the fair values of convertible debentures, derivative liability, stock-based compensation, and deferred income tax asset valuation allowances. The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. The actual results experienced by the Company may differ materially and adversely from the Company's estimates. To the extent there are material differences between the estimates and the actual results, future results of operations will be affected.

Certain reclassifications have been made to prior-year amounts to conform to the current period presentation.

Cash Equivalents

The Company considers all highly liquid instruments with maturities of three months or less at the time of issuance to be cash equivalents. Amounts receivable from credit card processors are also considered cash equivalents because they are both short-term and highly liquid in nature.

Intangible Assets

Intangible assets are carried at the purchased cost less accumulated amortization. Amortization is computed over the estimated useful lives of the respective assets, generally five years.

Impairment of Long-Lived Assets

Long-lived assets and certain identifiable intangible assets to be held and used are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of such assets may not be recoverable. Determination of recoverability is based on an estimate of undiscounted future cash flows resulting from the use of the asset and its eventual disposition. Measurement of an impairment loss for long-lived assets and certain identifiable intangible assets that management expects to hold and use is based on the fair value of the asset. Long-lived assets and certain identifiable intangible assets to be disposed of are reported at the lower of carrying amount or fair value less costs to sell.

Beneficial Conversion Features

From time to time, the Company may issue convertible notes that may contain an embedded beneficial conversion feature. A beneficial conversion feature exists on the date a convertible note is issued when the fair value of the underlying common stock to which the note is convertible into is in excess of the remaining unallocated proceeds of the note after first considering the allocation of a portion of the note proceeds to the fair value of the warrants, if related warrants have been granted. The intrinsic value of the beneficial conversion feature is recorded as a debt discount with a corresponding amount to additional paid in capital. The debt discount is amortized to interest expense over the life of the note using the effective interest method.

Derivative Liability

From time to time, the Company may issue equity instruments that may contain an embedded derivative instrument which may result in a derivative liability. A derivative liability exists on the date the equity instrument is issued when there is a contingent exercise provision. The derivative liability is recorded at its fair value calculated by using an option pricing model. The fair value of the derivative liability is then calculated on each balance sheet date with the corresponding gains and losses recorded in the statement of operations.

Basic and Diluted Net Loss Per Share

The Company computes net loss per share in accordance with ASC 260, Earnings Per Share, which requires presentation of both basic and diluted earnings per share (EPS) on the face of the income statement. Basic EPS is computed by dividing net loss available to common shareholders (numerator) by the weighted average number of shares outstanding (denominator) during the period. Diluted EPS gives effect to all dilutive potential common shares outstanding during the period using the treasury stock method and convertible preferred stock using the if-converted method. In computing Diluted EPS, the average stock price for the period is used in determining the number of shares assumed to be purchased from the exercise of stock options or warrants. Diluted EPS excludes all dilutive potential shares if their effect is anti-dilutive. At March 31, 2022 and December 31, 2021, the Company had 10,000,000 and 10,000,000 potentially dilutive shares from outstanding convertible debentures, respectively.

Income Taxes

Potential benefits of income tax losses are not recognized in the accounts until realization is more likely than not. Pursuant to ASC 740, the Company is required to compute tax asset benefits for net operating losses carried forward. The potential benefits of net operating losses have not been recognized in these consolidated financial statements because the Company cannot be assured it is more likely than not it will utilize the net operating losses carried forward in future years. Unrecognized tax positions, if ever recognized in the consolidated financial statements, are recorded in the statement of operations as part of the income tax provision. Our policy is to recognize interest and penalties accrued on uncertain tax positions, if any, as part of the income tax provision. The Company has no liability for uncertain tax positions. Unrecognized tax positions, if ever recognized in the consolidated financial statements, are recorded in the statement of operations as part of the income tax provision. The Company's policy is to recognize interest and penalties accrued on uncertain tax positions, if any, as part of the income tax provision. The Company has no liability for uncertain tax positions.

On March 22, 2017, tax reform legislation known as the Tax Cuts and Jobs Act (the "U.S. Tax Reform Act") was enacted in the United States. The U.S. Tax Reform Act, among other things, reduced the U.S. corporate income tax rate from 35% to 21% beginning in 2018. On March 22, 2017, the SEC staff issued Staff Accounting Bulletin No. 118 ("SAB 118"), which provides guidance on how to account for the effects of the U.S. Tax Reform Act under ASC 740.

Financial Instruments

ASC 820, "Fair Value Measurements" and ASC 825, Financial Instruments, requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. It establishes a fair value hierarchy based on the level of independent, objective evidence surrounding the inputs used to measure fair value. A financial instrument categorized within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. It prioritizes the inputs into three levels that may be used to measure fair value:

Level 1

Level 1 applies to assets or liabilities for which there are quoted prices in active markets for identical assets or liabilities.

Level 2

Level 2 applies to assets or liabilities for which there are inputs other than quoted prices that are observable for the asset or liability such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which significant inputs are observable or can be derived principally from, or corroborated by, observable market data.

Level 3

Level 3 applies to assets or liabilities for which there are unobservable inputs to the valuation methodology that are significant to the measurement of the fair value of the assets or liabilities.

Assets and liabilities measured at fair value on a recurring basis were presented on the Company's consolidated balance sheet as at March 31, 2022 and 2021 as follows:

Description	Fair Value Measurements at March 31, 2022 Using Fair Value Hierarchy			
	Total	Level 1	Level 2	Level 3
Derivative liability	$ 0-	$ 0-	$ 0-	$ 0-
Total	$ 0-	$ 0-	$ 0-	$ -

Description	Fair Value Measurements at March 31, 2021 Using Fair Value Hierarchy			
	Total	Level 1	Level 2	Level 3
Derivative liability	$ 1,065,760	$ -	$ -	$ 1,065,760
Total	$ 1,065,760	$ -	$ -	$ 1,065,760

The carrying values of all of our other financial instruments, which include accounts payable and accrued liabilities, and amounts due to related parties approximate their current fair values because of their nature and respective maturity dates or durations.

Advertising Expenses

Advertising expenses are included in general and administrative expenses in the consolidated Statements of Operations and are expensed as incurred. The Company incurred $113,226 and $1,041 in advertising and promotion expenses in the three months ended March 31, 2022 and 2021, respectively.

Revenue Recognition

Revenue is recognized in accordance with ASC 606. The Company performs the following five steps: (i) identify the contract(s) with a customer, (ii) identify the performance obligations in the contract, (iii) determine the transaction price, (iv) allocate the transaction price to the performance obligations in the contract, and (v) recognize revenue when (or as) the entity satisfies a performance obligation. The Company applies the five-step model to arrangements that meet the definition of a contract under Topic 606, including when it is probable that the entity will collect the consideration it is entitled to in exchange for the goods or services it transfers to the customer. At contract inception, once the contract is determined to be within the scope of Topic 606, the Company evaluates the goods or services promised within each contract related performance obligation and assesses whether each promised good or service is distinct. The Company recognizes as revenue, the amount of the transaction price that is allocated to the respective performance obligation when (or as) the performance obligation is satisfied. Revenues primarily include revenues from microtransactions. Microtransaction revenues are derived from the sale of virtual goods to the Company's players. Proceeds from the sales of virtual goods are directly recognized as revenues when a player uses the virtual goods.

Recent Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2016-02, Leases (Topic 842), which amends the existing accounting standards for leases. The new standard requires lessees to record a right-of-use ("ROU") asset and a corresponding lease liability on the balance sheet (with the exception of short-term leases). This new standard is effective for annual reporting periods beginning after December 15, 2018, and interim reporting periods within those annual reporting periods, with early adoption permitted. We adopted this new standard effective January 1, 2019. Adoption did not have any effect on the Company as it does not have any leases.

The Company has implemented all other new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the consolidated financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

3. Other Assets

Property and Equipment consisted of the following:

	March 31,			
	2022		2021	
Computers and servers	$	21,217	$	20,333
Accumulated Depreciation		(16,576)		(14,997)
	$	4,641	$	5,335

Depreciation expense for the three months ended March 31, 2022 and 2021 was $1,028 and $540, respectively.

4. Debt

Convertible Debentures

On April 15, 2015, the Company issued a convertible debenture with the principal amount of $100,000 to HGT Capital, LLC ("HGT"), a non-related party. During the quarter ended June 30, 2015, the Company received the first $50,000 in payment. The remaining $50,000 payment would be made at the request of the borrower. No additional payments have been made as of September 30, 2018. Under the terms of the debentures, the amount was unsecured and was due on October 16, 2016. The note is currently in default and bears an interest of 22% per annum. It was convertible into shares of common stock any time after the maturity date at a conversion rate of 50% of the average of the five lowest closing bid prices of the Company's common stock for the thirty trading days ending one trading day prior to the date the conversion notice was sent by the holder to the Company. On September 21, 2018, the Company entered into a modification agreement with HGT with respect to the convertible promissory note which has a balance of $107,238. Pursuant to such modification agreement, all defaults were waived and it was agreed that such note will convert at a 25% discount to the market rather than the default rate. HGT also agreed to certain sale restrictions which limit the amount of shares that they can sell in any month for the next three months. HGT also agreed to dismiss, with prejudice, the lawsuit that it had filed against the Company. On November 29, 2018, HGT converted $6,978 of a convertible note into 1,655,594 shares of the Company's common stock. On August 17, 2020, HGT converted $5,833 of notes into 2,645,449 shares of the Company's common stock. On September 9, 2020, HGT converted $11,822 of notes into 2,775,076 shares of the Company's common stock. On November 11, 2020, HGT converted $25,239 of notes into 2,911,055 shares of the Company's common stock. On December 18, 2020, HGT converted $40,126 of notes into 3,053,696 shares of the Company's common stock. As of December 31, 2020, the remaining note balance was $17,240. On June 25, 2021, HGT converted the remaining note balance of $17,240 into 1,257,476 shares of the Company's common stock.

The Company entered into a line of credit agreement ("Line Of Credit") with ViaOne on September 27, 2018 (the "Effective Date"). This Line of Credit dated as of, was entered into by and between the Company and ViaOne. The Company had an immediate need for additional capital and asked ViaOne to make a new loan(s) in an initial amount of $25,000 on the Effective Date (the "New Loan"). The Company may need additional capital and ViaOne has agreed pursuant to this Line of Credit to provide for additional advances, although ViaOne shall have no obligation to make any additional loans. Any further New Loans shall be memorialized in a promissory note with substantially the same terms as the New Loan and shall be secured by all of the assets of the Company. On or before the Effective Date, the Company may request in writing to ViaOne that it loan the Company additional sums of up to $250,000 and within five days of such request(s), ViaOne shall have the right, but not an obligation, to make additional loans to the Company and the Company shall in turn immediately issue a note in the amount of such loan. In consideration for making the New Loan, the Company entered into a security agreement whereby ViaOne received a senior security interest in all of the assets of the Company.

On September 30, 2021, the Company and ViaOne Services, LLC entered into a revolving convertible promissory note (the "Revolving Note"). The Company agrees to pay ViaOne the principal sum of $1,000,000 or such a smaller amount as ViaOne may advance to the Company from time to time under the Revolving Note, which is subject to a simple interest rate of 8% per annum and will expire earlier on demand or the third anniversary of the Original Issue Date. The Revolving Note (and any unpaid interest or liquidated damages amount) may be converted into shares of Common Stock at a conversion price of eighty-five percent (85%) of the VWAP for the five (5) trading days immediately prior to the date of the notice of conversion. On December 31, 2021, the Company amended the note to allow for the conversion of the Note into shares of the Company's Series E Preferred Stocks. Effective December 31, 2021, ViaOne Services, LLC converted the Revolving Note into 6,730 shares of the Company's Series E Convertible Preferred Stock, terminating the Revolving Note.

On September 30, 2021, the Company entered into a new Employee Services Agreement with ViaOne effective as of September 1, 2021 (the "Effective Date"). For a monthly management fee of $42,000 (the "Monthly Management Fee"), ViaOne shall provide to the Company services related to Company's human resources, payroll, marketing, advertising, accounting, and financial services for a period of one year beginning on the Effective Date and automatically renewing for successive terms of one year each unless either party provides 90 days' notice. ViaOne has the right to convert part or all of the Monthly Management Fee into shares of the Company's common stock, par value $0.001 per share at a Conversion Rate equal to 125% of the Conversion Amount, divided by the Conversion Price. The Conversion Price means, with respect to Management Fee, 85% of the volume weighted average price ("VWAP") for the 5 trading days immediately prior to the date of the notice of conversion. On December 31, 2021, the Company amended the note to allow for the conversion of the Note into shares of the Company's Series E Preferred Stocks. Effective December 31, 2021, ViaOne Services, LLC converted the new Employee Services Agreement Note into 1,557 shares of the Company's Series E Convertible Preferred Stock. On Jan 1, 2022, the monthly management fee increased to $72,000 to include the addition of a full time COO and other support employees.

5. Derivative Liabilities

The following inputs and assumptions were used to value the convertible debentures outstanding during the years ended March 31, 2022 and March 31, 2021:

The projected annual volatility for each valuation period was based on the historic volatility of the Company of 0% and 251.4% at March 31, 2022 and 2021, respectively. The risk free rate was 0% and 0.01% at March 31, 2022 and 2021, respectively.

A summary of the activity of the derivative liability is shown below:

Balance, March 31, 2020	$	748,664
Change in value		317,096
Balance, March 31, 2021		1,065,760
Change in value		1,065,760
Balance, March 31, 2022		0

6. Common Stock

Share Transactions for the Quarter Ended March 31, 2021:

On March 8, 2021, Lincoln Acquisition converted 18,000 shares of Preferred B Stock into 3,600,000 of the Company's common stock.

On May 18, 2021, Lincoln Acquisition converted 29,881 shares of Preferred B Stock into 5,976,200 of the Company's common stock.

On June 25, 2021, HGT converted $17,240 of a convertible note into 1,257,476 shares of the Company's common stock.

On July 21, 2021, William Schultz converted 2,500 shares of Preferred B Stock into 500,000 of the Company's common stock.

On August 24, 2021, the Company issued 1,000,000 Company's common stock to David B. Dorwart for accrued compensation.

On August 24, 2021, the Company issued 1,000,000 Company's common stock to Eric Brown for accrued compensation.

On August 24, 2021, the Company issued 500,000 Company's common stock to Jordan Axt for accrued compensation.

On August 24, 2021, the Company issued 500,000 Company's common stock to Domenic Edward Fontana for accrued compensation.

On August 24, 2021, the Company issued 500,000 Company's common stock to John D Hilzendager for accrued compensation.

On August 24, 2021, the Company issued 300,000 Company's common stock to Alexandra M Dorwart for accrued compensation.

On August 24, 2021, the Company issued 200,000 Company's common stock to Marjorie Greenhalgh for accrued compensation.

On August 24, 2021, the Company issued 150,000 Company's common stock to Frances Lynn Martin for accrued compensation.

On August 24, 2021, the Company issued 50,000 Company's common stock to Kaitlyn Kazanjian as accrued compensation.

On August 24, 2021, the Company issued 50,000 Company's common stock to Elizabeth Van Fossen as accrued compensation.

On August 24, 2021, the Company issued 400,000 Company's common stock to Douglas Wathen as accrued compensation.

On August 24, 2021, the Company issued 100,000 Company's common stock to Tim Bergman as accrued compensation.

On August 24, 2021, the Company issued 25,000 Company's common stock to Samuel Joseph Schwieters as accrued compensation.

On August 24, 2021, the Company issued 50,000 Company's common stock to Robert Welch as accrued compensation.

On August 24, 2021, the Company issued 10,000 Company's common stock to Nuno Neto as accrued compensation.

On August 24, 2021, the Company issued 10,000 Company's common stock to Maria Iriarte Uriarte accrued compensation.

On August 24, 2021, the Company issued 100,000 Company's common stock to Infinity Global Consulting Group, Inc. as stock based compensation.

On September 03, 2021, the Company issued 8,000 Company's common stock to Netleon Technologies Private Limited as stock based compensation.

On September 03, 2021, the Company issued 105,000 Company's common stock to Whole Plant Systems, LLC as stock based compensation.

On September 03, 2021, the Company issued 10,000 Company's common stock to J Ramsdell Consulting as stock based compensation.

On November 16, 2021, the Company issued 9,188,820 Company's common stock to Armistice Capital LLC as part of closing the Private Placement funding.

On November 16, 2021, the Company issued 2,166,668 Company's common stock to Iroquois Capital Investment Group LLC as part of closing the Private Placement funding.

On November 16, 2021, the Company issued 1,166,668 Company's common stock to Iroquois Master Fund LTD as part of closing the Private Placement funding.

On November 16, 2021, the Company issued 1,700,000 Company's common stock to Bigger Capital Fund LP as part of closing the Private Placement funding.
On November 16, 2021, the Company issued 1,700,000 Company's common stock to District 2 Capital Fund LP as part of closing the Private Placement funding.

On December 27, 2021, Armistice Capital LLC converted 1,477,848 warrants into the Company's common stock.

Share Transactions for the Quarter Ended March 31, 2022:

None.

7. Preferred Stock

Our Articles of Incorporation authorize us to issue up to 5,000,350 shares of preferred stock, $0.001 par value. Of the 5,000,000 authorized shares of preferred stock, the total number of shares of Series A Preferred Stock the Corporation shall have the authority to issue is 2,000,000, with a stated par value of $0.001 per share, the total number of shares of Series B Preferred Stock the Corporation shall have the authority to issue is 249,999, with a stated par value of $0.001 per share, the total number of shares of Series C Preferred Stock the Corporation shall have the authority to issue is 1, with a stated par value of $0.001 per share, and the total number of shares of Series D Preferred Stock the Corporation shall have the authority to issue is 350, with a stated par value of $0.001 per share, and the total number of shares of Series E Preferred Stock the Corporation shall have the authority to issue is 2,750,000, with a stated par value of $0.001 per share. Our Board of Directors is authorized, without further action by the shareholders, to issue shares of preferred stock and to fix the designations, number, rights, preferences, privileges and restrictions thereof, including dividend rights, conversion rights, voting rights, terms of redemption, liquidation preferences and sinking fund terms. We believe that the Board of Directors' power to set the terms of, and our ability to issue preferred stock, will provide flexibility in connection with possible financing or acquisition transactions in the future. The issuance of preferred stock, however, could adversely affect the voting power of holders of common stock and decrease the amount of any liquidation distribution to such holders. The presence of outstanding preferred stock could also have the effect of delaying, deterring or preventing a change in control of our company.

As of March 31, 2022, we had 7,500 shares of our Series A preferred stock, 20,296 shares of Series B preferred stock, 1 shares of Series C Preferred Stock, and 0 shares of Series D Preferred Stock, and 57,663 shares of Series E preferred stock issued and outstanding.

The 7,500 issued and outstanding shares of Series A Preferred Stock are convertible into shares of common stock at a rate of 20 common shares for each Series A Preferred Share. The 20,296 issued and outstanding shares of Series B Preferred Stock are convertible into shares of common stock at a rate of 200 common shares for each Series B Preferred Share. The 57,663 issued and outstanding shares of Series E Preferred Stock are convertible into shares of common stock at a rate of 1,000 common shares for each Series E Preferred Share. If all of our Series A, B and E Preferred Stock are converted into shares of common stock, the number of issued and outstanding shares of our common stock will increase by 61,872,201 shares.

The 1 issued and outstanding shares of Series C Preferred Stock has voting rights equivalent to 51% of all shares entitled to vote and is held by ViaOne Services LLC, a Company controlled by our CEO.

The Series D Preferred Stock can be convertible into shares of common stock at the lower of the Fixed Conversion Price ($.06 per share) or at the VWAP which shall be defined as the average of the five (5) lowest closing prices during the 20 days prior to conversion. We did not have any share of Series D preferred stock issued and outstanding as of March 31, 2022.

The holders of Series A, Series B, Series C and Series D have a liquidation preference to the common shareholders.

8. Warrant

In connection with the $100,000 convertible debenture issued to HGT Capital, LLC ("HGT"), the Company issued HGT a warrant to purchase 100,000 shares of the Company's common stock at $1.00 per share. This warrant was not exercised and expired on April 15, 2020.

As part of the Private Placement funding, the Company issued two new warrants to Armistice Capital, LLC and Sabby Management to purchase 1,477,848 and 3,333,333 shares of the Company's common stock at $0.20 per share, respectively. If the warrant is not exercised, it will expire on May 17, 2027.

9. Related Party Transactions

On or around April 7, 2016, Silver Linings Management, LLC funded the Company $13,440 in the form of convertible debentures secured by certain high-powered gaming machines purchased from XIDAX. Such note bore interest at a rate of 10% per annum, payable in cash or kind at the option of the Company, matured on April 1, 2018, and was convertible and was convertible into Series B Preferred shares at the option of the holder at any time. Effective December 31, 2021, the Note was converted into 1,680 shares of Series B preferred stock.

On November 30, 2016, ViaOne purchased a Secured Promissory Note equal to a maximum initial principal amount of $150,000 issued by the Company to ViaOne. As additional advances were made by ViaOne to the Company, the principal amount of the Note was increased to $225,000 and $363,000 by amendments dated January 31, 2017 and March 1, 2017, respectively.

On May 5, 2017, ViaOne delivered a default notice to the Company pursuant to Section 6 of the Note Purchase Agreement but has subsequently extended the due date and has increased the funding up to One Million ($1,000,000) dollars. After giving the Company a fifteen (15) day notice period to cure the default under the Stock Pledge Agreement, dated November 30, 2016, entered by and among the Company, CMG and ViaOne ("Pledge Agreement"), ViaOne took possession of the Series C Stock, which was subject of the Pledge Agreement.

The Secured Promissory Note as amended increased from time to time due to additional advances provided to the Company by ViaOne.

On September 1, 2017, the Company executed an amended Employee Services Agreement with ViaOne which stipulated that ViaOne would continue providing to the Company services relating to the Company's human resources, marketing, advertising, accounting and financing for a monthly management fee of $25,000. This agreement was amended on January 1, 2018. The accrued monthly management fees, $100,000 at December 31, 2017, are convertible by ViaOne into the Company's common stock at a rate of 125% of the accrued fees at a conversion price of (i) $0.05 per share; or (ii) the volume weighted adjusted price ("VWAP") of the common stock on the 14th day of each month if the 14th of that month is a trading day. In the event the 14th day of a month falls on a Saturday, Sunday, or a trading holiday, the VWAP of the Common Stock will be valued on the last trading day before the 14th day of the month. The agreement was terminated on August 31, 2021.

On September 27, 2018, the Company and ViaOne, entered into a Line of Credit Agreement (the "LOC Agreement"), pursuant to which the Company issued a secured promissory note with the initial principal amount of $25,000 to ViaOne in exchange for a loan of $25,000 (the "Initial Loan Amount"). In accordance with this Agreement, the Company may request ViaOne to provide loans of up to $250,000, including the Initial Loan Amount, and ViaOne has the right to decide whether it will honor such request. The Initial Loan Amount became due on September 30, 2019 (the "Maturity Date") and bore an interest rate of 8.0% per annum. The unpaid principal and interest of the Promissory Note after the Maturity Date accrued interest at a rate of 18.0% per annum. The principal amount of the Promissory Note may increase from time to time up to $250,000 in accordance with the terms and conditions of the Agreement. In connection with the Agreement and Promissory Note, the Company and ViaOne executed a security agreement dated September 27, 2018, whereby the Company granted ViaOne a security interest in all of its assets, including without limitation, cash, inventory, account receivables, real property, and intellectual properties, to secure the repayment of the loans made pursuant to the LOC Agreement and Promissory Note.

On September 30, 2021, the Company entered into a new Employee Services Agreement with ViaOne effective as of September 1, 2021 (the "Effective Date"). For a monthly management fee of $42,000 (the "Monthly Management Fee"), ViaOne shall provide to the Company services related to Company's human resources, payroll, marketing, advertising, accounting, and financial services for a period of one year beginning on the Effective Date and automatically renewing for successive terms of one year each unless either party provides 90 days' notice. ViaOne has the right to convert part or all of the Monthly Management Fee into shares of the Company's common stock, par value $0.001 per share at a Conversion Rate equal to 125% of the Conversion Amount, divided by the Conversion Price. The Conversion Price means, with respect to Management Fee, 85% of the volume weighted average price ("VWAP") for the 5 trading days immediately prior to the date of the notice of conversion.On Jan 1, 2022the monthly management fee increased to $72,000 to include the addition of a full time COO and other support employees. As of May 1, 2022, the fee has been revised to $38,640 to reflect current support provided to the company.

On September 30, 2021, the Company and ViaOne entered into a revolving convertible promissory note (the "Revolving Note"). The Company agrees to pay ViaOne the principal sum of $1,000,000 or such a smaller amount as ViaOne may advance to the Company from time to time under the Revolving Note, which is subject to a simple interest rate of 8% per annum and will expire earlier on demand or the third anniversary of the Original Issue Date. The Company granted ViaOne warrants to purchase the 1,000,000 shares of Common Stocks at an exercise price of $0.42, a premium of 20% to the closing bid price of the Common Stock the trading day prior to the execution of the Revolving Note. Payment of all obligations under the Revolving Note is secured by a security interest granted to ViaOne by the Company in all of the right, title and interest of the Company in all of the assets of the Company currently owned or acquired hereafter. The Revolving Note (and any unpaid interest or liquidated damages amount) may be converted into shares of Common Stock at a conversion price of eighty-five percent (85%) of the VWAP for the five (5) trading days immediately prior to the date of the notice of conversion. The Revolving Note contains customary events of default, including, among others, the failure by the Company to make a payment of principal or interest when due. Following an event of default, ViaOne is entitled to accelerate the entire indebtedness under the Revolving Note. The restrictions are also subject to certain additional qualifications and carve outs, as set forth in the Revolving Note.

On December 31, 2021, the Company amended the both original and new Employee Service Agreements, Secured Promissory Note, and Revolving Convertible Promissory Note to allow for the conversion of Notes into shares of the Company's Series E Preferred Stocks. Effective December 31, 2021, the original Employee Service Agreement was converted into 24,540 shares of the Company's Series E Preferred Stocks and the new Employee Service Agreement was converted into 1,557 shares of the Company's Series E Preferred Stocks. Additionally, Secured Promissory Note and Revolving Convertible Note were converted into 24,836 and 6,730 shares of the Company's Series E Preferred Stocks, respectively.

As of March 31, 2022, the Company owed nothing to ViaOne Services.

The Company's Chairman and Chief Executive Officer is the Chairman of ViaOne.

10. Income Taxes

The Company has a net operating loss carried forward of $3,664,049 available to offset taxable income in future years until the end of the fiscal year of 2030.

The significant components of deferred income tax assets and liabilities at March 31, 2022 and 2021 are as follows:

	2022	2021
Net Operating Loss Carryforward	$ 769,450	$ 859,285
Valuation allowance	(769,450)	$ (859,285)
Net Deferred Tax Asset	$ -	$ -

The income tax benefit has been computed by applying the weighted average income tax rates of the United States (federal and state rates) of 21% to a net loss before income taxes calculated for each jurisdiction. The tax effects of significant temporary differences, which comprise future tax assets and liabilities, are as follows:

	2022	2021
Income tax recovery at statutory rate	$ 98,092	$ 27,545
Valuation allowance change	(98,092)	$ (27,545)
Provision for income taxes	$ -	$ -

11. Commitments and Contingencies

None.

12. Subsequent Events

None.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS.

Cautionary Statements

This Quarterly Report on Form 10-Q ("Form 10-Q") may contain "forward-looking statements," as that term is used in federal securities laws, about Good Gaming, Inc. ("GMER," "we," "our," "us," the "Company," "management") and its financial condition, results of operations and business. These statements include, among others:

- statements concerning the potential benefits that we may experience from our business activities and certain transactions we contemplate or have completed; and

- statements of GMER's expectations, beliefs, future plans and strategies, anticipated developments and other matters that are not historical facts. These statements may be made expressly in this Form 10-Q. You can find many of these statements by looking for words such as "believes," "expects," "anticipates," "estimates," "opines," or similar expressions used in this Form 10-Q. These forward-looking statements are subject to numerous assumptions, risks and uncertainties that may cause GMER's actual results to be materially different from any future results expressed or implied by GMER in those statements. The most important facts that could prevent GMER from achieving its stated goals include, but are not limited to, the following:

(a) volatility or decline of our stock price;

(b) potential fluctuation of quarterly results;

(c) failure of GMER to achieve revenues or profits;

(d) inadequate capital to continue or expand our business, and inability to raise additional capital or financing to implement our business plans;

(e) decline in demand for GMER's products and services;

(f) rapid adverse changes in markets;

(g) litigation with or legal claims and allegations by outside parties against us, including but not limited to challenges to our intellectual property rights; and

(h) insufficient revenues to cover operating costs.

There is no assurance that GMER will be profitable, able to successfully develop, manage or market its products and services, be able to attract or retain qualified executives and personnel, able to obtain customers for its products or services, additional dilution in outstanding stock ownership may be incurred due to the issuance of more shares, warrants and stock options, the exercise of outstanding warrants and stock options, or the conversion of convertible promissory notes, and other risks inherent in GMER's businesses.

Because the statements are subject to risks and uncertainties, actual results may differ materially from those expressed or implied by the forward-looking statements. GMER cautions you not to place undue reliance on the statements, which speak only as of the date of this Form 10-Q. The cautionary statements contained or referred to in this section should be considered in connection with any subsequent written or oral forward-looking statements that GMER or persons acting on its behalf may issue. GMER does not undertake any obligation to review or confirm analysts' expectations or estimates or to release publicly any revisions to any forward-looking statements to reflect events or circumstances after the date of this Form 10-Q, or to reflect the occurrence of unanticipated events.

Overview

The Company was incorporated on November 3, 2008 under the laws of the State of Nevada, to engage in certain business services. Our goal is to become a leading tournament gaming provider as well as an online destination, targeting over 250 million esports players and participants worldwide that want to compete at the high school or college level. We are a developmental stage business, have generated limited revenues to date and have a history of operating losses.

The Good Gaming platform was established in early 2014 by its founding members who recognized the need that millions of gamers worldwide desired to play games at competitive levels. The founders recognized that there was no structure or organization on a large scale for amateur gamers while professional esports was quickly establishing itself.

Good Gaming is effectively building the business infrastructure for the rapidly growing esports industry, similar to the high school and college athletic industry. Good Gaming is designed to be the gateway for amateur esports athletes to compete at the semi-professional level, improve their gaming skills, and interact with veteran gamers globally in a destination site and social networking framework.

Good Gaming differs from the professional level of the esports industry by focusing on more than approximately 250 million gamers that fall below the professional level but are above the casual level, classified as “amateurs.” Good Gaming distinguishes itself from its direct and indirect competitors by being the first company to offer multi-game, multi-console services at the amateur esports level. The Company is not exclusive to any particular hardware or software vendor.

On May 4, 2016, the Company announced that it had completed its first closed public beta testing of their 2.0 tournament platform to determine the functionality, speed, ease of use, and accuracy of the system and are preparing to enter into full-blown production.

On February 18, 2016, the Company, formerly HDS International Corp., acquired the assets of Good Gaming, Inc. from CMG Holdings Group, Inc. (OTCQB: CMGO). On that date, the Company’s former CEO, Paul Rauner, resigned. The Company appointed Vikram Grover to the positions of CEO and Director of the board of directors (the “Board”). Vikram Grover is a former Wall Street analyst and investment banker with more than 20 years of experience in telecommunications, media and technology. In addition, David Dorwart was elected by the majority shareholders to the Company’s Board. Mr. Dorwart is the Co-Founder and Chairman of Assist Wireless, Inc., a provider of lifeline wireless services to tens of thousands of subscribers primarily in the Midwest.

On June 27, 2017 the Board of Directors of the Company appointed David B. Dorwart as the Company’s Chief Executive Officer. On June 21, 2017, Mr. Dorwart was appointed to serve as the Chairman of the Board of Directors. David B. Dorwart, Chairman and CEO of Good Gaming, Inc., brings over 31 years of start-up entrepreneurism and executive level management to the Company. Mr. Dorwart was a CoFounder and CEO of dPi Teleconnect, a prepaid wireless provider, for 10 years. During his tenure, he grew the company from a start-up to $75 million in revenues before selling the company. Over the last 9 years, he has been involved with several other successful projects including Assist Wireless, Brooklet Energy Distribution, PayGo Distributors and Britton & Associates. He is currently the Chairman and CoFounder of ViaOne Services, a company which specializes in wireless communications and provides intricate multi-faceted services for start-up companies utilizing industry experts. By virtue of their ownership of this Series C Preferred Stock, ViaOne is the Company’s principal stockholder.

On June 27, 2017, the Company also bolstered its Board of Directors with executive level professionals by adding two seasoned individuals who specialize in organization and finance as well as the branding and marketing of established and emerging organizations which are poised to show significant growth.

Domenic Fontana is currently the Sr. Vice President of ViaOne Services and a board member. He is an experienced CPA and financial executive who has worked in progressively more advanced executive roles throughout his career. Having worked at Verizon, Ebay and now ViaOne Services over the last 14 years, he has developed intimate and extensive knowledge of executive level management and the telecommunications industry. He has worked in all aspects of Finance, Accounting, Treasury, and Operations.

Jordan Majkszak Axt, a board member, is a results-producing marketing professional with over 15 years of experience successfully developing marketing and branding strategies. He has been consistently noted by executives, colleagues, and journalists for his specific expertise in bringing products and services online with a comprehensive digital go-to-market strategy. Mr. Axt has previously held executive level positions as Director of Marketing for ProfitPoint Inc. and Clutch Holdings LLC. Mr. Axt is currently Vice President of Marketing of ViaOne Services where he develops all marketing and customer acquisition strategies for 14 consumer facing brands.

On July 10, 2017, the Company's Board of Directors elected David Dorwart its CEO. Additionally, the Board of Directors approved to elect Domenic Fontana and Jordan Axt to the Company's Board of Directors.

On August 8, 2017, the board of directors of the Company accepted Vikram Grover's resignation as the Treasurer of the Company and as a member of the Board, effective immediately.

On August 8, 2017, the Board of the Company accepted Barbara Laken's resignation as the Secretary of the Company and as a member on the Board, effective immediately.

On August 9, 2017, the Company announced a strategic review of its business, which prompted improvements to its business model and a reduction in expenses designed to accelerate its move to free cash flow generation.

On August 29, 2017, Eric Brown became the Chief Operating Officer.

In September of 2017, the Company began focusing on its Minecraft server by enhancing the development staff and launched an offering of microtransactions after it saw the opportunity to generate revenue without adding a great deal of overhead. The initial offering of microtransactions exceeded revenue expectations and the Company has continued to expand the Minecraft server offerings. The Company also began pursuing the acquisition of additional Minecraft servers that were already established to begin scaling this effort.

In December of 2017, the Company began exploring potential partnerships with various franchise opportunities related to both LAN centers and Virtual Reality centers. Financial analysis and research on these opportunities is ongoing.

On March 21, 2018, the Company acquired Crypto Strategies Group, Inc. for consideration of $500.

On December 12, 2018, the Company dissolved Crypto Strategies Group, Inc.

In March 2019, the Company discontinued Minecade and Olimpo servers and decided to focus on Minecraft servers.

On March 11, 2019, Eric Brown resigned from the Chief Operating Officer's position.

On March 19, 2021, the Company formulated a new plan to create a new game called "MicroBuddies™" that combines Ethereum ERC721 NFTs (Non-fungible tokens), non-standard ERC20 tokens (GOO™), and strategic gameplay to replicate and create unique and rare NFTs. The game will be played online via the MicroBuddies website and blockchain transactions take place on the Polygon Network.

On May 25th, 2021, Good Gaming, Inc. filed for a trademark on MicroBuddies™ and other related game terms.

On May 28th, 2021, the initial launch of MicroBuddies™ began with the "Genesis Event", which was the sale of Nano Factory Tokens at a discounted rate of 0.05 Ethereum. We raised the prices of Nano Factory Token to 0.15 Ethereum prior to the full game launch in Q4 2021. Nano Factory Tokens obtained during the Genesis Event were used to synthesize a Generation 0 Microbuddy™ at the game launch in the 4th Quarter of 2021. Nano Factory Tokens were limited to 3 purchases per wallet. Unsold Nano Factory Tokens were destroyed and no Nano Factory Tokens will be made available ever again.

On September 14, 2021, Good Gaming, Inc. met all qualifications and have been accepted by OTC Markets to uplist from Pink Sheet Current to the OTCQB tier for trading.

On September 23, 2021, the Company announced that MicroBuddies™ will be launched on the mainnet using Polygon, which is an Ethereum compatible blockchain building platform that provides a secure and lower-cost alternative to Ethereum's escalating gas fees and wait times. The Company also announced October 5, 2021, as it's the official launch date for beta testing to begin.

On November 11, 2021, the Company entered into a securities purchase agreement with a several institutional and accredited investors pursuant to which the Company will sell to the Investors in a private placement an aggregate of (i) 15,922,156 shares of common stock, (ii) pre-funded warrants to purchase up to an aggregate of 4,811,181 shares of common stock and (iii) warrants to purchase up to an aggregate of 20,733,337 shares of common stock for gross proceeds to the Company of approximately $3,100,000. The combined purchase price for one share of common stock and a warrant to purchase one share of common stock is $0.15 and the combined purchase price for one pre-funded warrant to purchase one share of common stock and a warrant to purchase one share of common stock is 0.1499.

On December 13, 2021, the Company announced that the mainnet launch of the "MicroBuddies™" NFT game will be on Friday, December 17, 2021 at 7:00 PM EST. This announcement comes after more than 95% of players involved in Beta I and Beta II testing programs voted to launch the game at this time, based on gameplay and user experience.

On December 21, 2021, the Company filed Amended and Restated Articles of Incorporation with the Secretary of State of the State of Nevada in order to increase the total number of authorized shares of the Company from two hundred two million two hundred fifty thousand (202,250,000) authorized shares to two hundred five million (205,000,000) authorized shares. Addition to that, the Company filed a Certificate of Designation with the Secretary of State of the State of Nevada, which established two million seven hundred fifty thousand (2,750,000) shares of the Company's Series E Convertible Preferred Stock. Each of the Series E Shares are convertible at the option of the holder at any time into 1,000 shares of the Company's common stock. The holders of the Series E Shares will vote together with the common stock on an as-converted basis. The Series E Shares are not entitled to any dividend except that in the event that the Board of Directors of the Company declares a dividend to any other class of stock, Series E Shares are entitled to a dividend equal to what they would receive on an as converted to common stock basis.

On March 7, 2022, the holder of one (1) share of Series C Preferred Stock of the Company that entitles such holder to vote a majority of the issued and outstanding voting securities of the Company's approved by written consent that the Company adopt 2022 Stock Incentive Plan (the "2022 Plan"), which replaced the 2018 Stock Incentive Plan. There are 30,000,000 shares authorized under the 2022 Plan, which is an increase from 10,000,000 authorized under the 2018 Plan. Under the 2022 Plan, the board of directors of the Company (the "Board") may decide at its sole discretion to grant equity awards to certain employees and consultants, including employees and consultants of ViaOne Services, Inc., who are also deemed consultants of the Company. In addition, on March 7, 2022, Advisors, including David Dorwart, Kevin LaPierre, Brian Young, Brandon Young, Byron Young, and Suleman Bhmani were each granted 762,395 shares under the 2022 Plan. Mr. Dorwart was also granted 885,600 shares as the principal executive officer of the Company and David Sterling was granted 264,553 shares under the 2022 Plan.

On March 10, 2022, the Company issued a press release announcing enhancements to its MicroBuddies NFT Game and the adoption of the 2022 Plan.

Technology

In 2016, the Company completed its 2.0 tournament platform and thereafter ran dozens of robotic internal test tournaments and held numerous free-to-play tournaments on large scales with its partner The Syndicate, the owner of the world's longest running online gaming guild that has 1,200 members worldwide. Good Gaming conducted two closed public beta tournaments of hundreds of participants in May 2016 in order to fully vet the system. After making roughly 100 fixes and changes to the system, it now runs smoothly. The system is designed to scale to 512,000 concurrent competitors. The Company has updated the system to handle team tournaments, which will further expand its opportunity to popular titles that have tens of millions of active players and has recently launched titles that have the potential for cross-platform play among Gaming PC, Microsoft Xbox and Sony PlayStation.

In 2017, company ran hundreds of tournaments on a regular basis with a dedicated customer base of over 30,000 members. Additionally, the Company expanded its website by offering content relevant to the member base with information relating to game play strategy and game news. This generated nearly 100,000 unique visits per month. In an effort to monetize that traffic, the Company employed the use of Google display advertising and tested a subscription model. After careful evaluation of the Company's strategy, management decided to move away from free tournaments and custom content and focus on growing and monetizing our Minecraft server, which has grown substantially in popularity. This decision was a result of comprehensive competitive analysis and evaluations made in how the esports industry was shifting in its space. Tournaments and custom content are currently suspended while the Company grows revenue and focuses on expanding its efforts with Minecraft. The Company has also aggressively evaluated several business models and acquisition opportunities to resume its previous success as it is related to tournaments.

In 2018, the Company acquired the Minecade and Olimpo Minecraft servers in order to deliver on expansion efforts. This move, coupled with continued advancement of the core Good Gaming Minecraft server substantially increased revenues and traffic. By the end of the year, the Company struck a deal with a prominent Minecraft influencer, which resulted in the single highest monthly earnings achieved within the Minecraft division, to date.

In 2019, following a severe downturn of business in the Minecraft sector as a whole, the Company decided to temporarily suspend the Minecade and Olimpo networks and refocus its efforts back on the core Good Gaming server. Much of the year was spent upgrading and overhauling the server's existing infrastructure, which had grown stale over prior years. The Company adapted its strategy to target long term success and consistency through major innovations in the SkyBlock and Prison game modes, and began work towards an ambitious full recode of the Minecade server.

In 2020, the Company finalized its infrastructure overhaul for use in upcoming releases. A new, experimental version of Prison, Prison MMO, was launched as an early access game mode in February 2020. Prison MMO is designed to be a self-sustaining Minecraft game mode which incorporates elements of the Massively Multiplayer Online video game genre. The Company expects steady growth from this mode as it continues developing Prison MMO. On April 1, 2020, the company released its first iteration of a new SkyBlock gamemode, SkyBlock Spring, to some strong success. During the third quarter of 2020, the Company implemented a new workflow management style and released its summer edition of SkyBlock. The release of the summer edition signified a renewed focus on consistent growth through regular, player focused updates. The Company's fall release of Prison in October 2020 resulted in its single highest revenue producing month of the year, to date.

In 2021, the Company kicked off the first quarter with major upgrades to its Winter edition of SkyBlock along with the release of its Winter edition of Prison. The Company used this period to experiment with new release schedules and game mechanics with the goal of identifying how to further strengthen future releases. Additionally, the Company formulated a new plan to create a new game called "MicroBuddies™" that combines Ethereum ERC721 NFTs (Non-fungible tokens), non-standard ERC20 tokens (GOO™), and strategic gameplay to replicate and create unique and rare NFTs. The game will be played online via the MicroBuddies website and blockchain transactions take place on the Polygon Network.The game was launched on December 17, 2021 after more than 95% of players involved in Beta 1 and 2 testing programs voted to launch the game based on gameplay and user experience.

Business Strategy

In the past, our management team's business strategy was to be a full-service company providing best in class Esports gaming tournaments and Minecraft experiences. With the onset of the pandemic, the Esports industry has suffered a considerable amount of lost business opportunities. We were not immune to the effects of the pandemic on our Esports business. In addition, the size of the PC-based Minecraft gaming community has shrunk considerably. We have taken a hard look at both the Esports and Minecraft business verticals and determined that both strategies are no longer in the best interest of the company and our shareholders. We feel that both the Esports and Minecraft verticals do not have significant upside in the future. As so, the Esports and Minecraft business verticals will not comprise a meaningful segment of our ongoing business strategy. We will not designate any future investment in either of these verticals for the foreseeable future.

With the rise in the popularity of the crypto-currency and blockchain technologies, the Company has decided to invest in the creation of its new game, "MicroBuddies™" which combines Ethereum ERC721 NFTs (Non-fungible tokens), non-standard ERC20 tokens (GOO™), and strategic, long-tail web browser gameplay to replicate and create unique and collectible NFTs. ERC20 "GOO™" tokens are limited to use as an in-game currency only. This strategy will allow us to enter the emerging NFT and blockchain gaming space. Initial revenues from "MicroBuddies™" will come from the sale of Nano Factory Tokens that will be used to synthesize generation 0 of "MicroBuddies™". Ongoing "MicroBuddies™" revenues will be generated from a 5% royalty on all of the sales of "MicroBuddy™" NFTs in third-party marketplaces and a .01 MATIC per "MicroBuddy™" replication. In 2022, we will introduce additional initiatives around the "MicroBuddies™ intellectual property. We expect the ancillary "MicroBuddies™" initiatives to create consistent, recurring revenue over the life of the property.

Moving forward, we are going to expand the "MicroBuddies™" intellectual property to metaverse/virtual world social gaming experiences. There are many current and emerging metaverse/virtual world platforms. Some existing platforms already have greater than one hundred million users while other platforms are slated to launch later in 2022 or in 2023. We see building "MicroBuddies™" themed gaming experiences in these types of metaverses/virtual worlds as a solid strategy to create long tail revenue engines while exposing the "MicroBuddies™" franchise to large, diverse audiences.

Employees

We have three full-time consultants, and three part-time contractors working on various Good Gaming initiatives. The full-time consultants consist of one Chief Operating Officer, one Software Engineer and one Operations Manager. The part-time consultant team consists of two graphic designers and one community manager. Pursuant to our Management Services Agreement with ViaOne Services LLC, certain employees of ViaOne are deemed to be consultants of the Company.

Offices

Our executive offices are located at 415 McFarlan Rd, Suite 108, Kennett Square, PA 19501. Our telephone number is (844) 419-7445.

Recently Issued Accounting Pronouncements

None.

RESULTS OF OPERATIONS

Our auditors have issued a going concern opinion on the financial statements for the year ended December 31, 2021. This means that our auditors believed there was substantial doubt that we could continue as an ongoing business for the next twelve months from the date of issuance of this going concern opinion unless we obtained additional capital. We generated little revenue in the past. We have completed the development of our website, sourced out suppliers for products to sell and sourced out customers to buy our products. Accordingly, we need to raise cash from sources other than operations. Our other source for cash at this time is investments by others in our company and the revenue we generate from the sales of our products. We need to raise cash to continue our project and build our operations.

Plan of Operation – Milestones

We are at an early stage of our new business operations. Over the next twelve months, our primary target milestones include:

1 Continue to achieve growth within our MicroBuddies™ vertical via ancillary gaming initiatives across a variety of interactive platforms.

2 Continue to promote and increase players of the Digital Collectibles game MicroBuddies™ to expand revenue generated by the various aspects of game play.

3 Launch the metaverse/virtual world gaming initiative within a well-established third party experience that has a large, already established, global reach. Continue to evaluate opportunities that have synergies to our existing business line and create continuing revenue streams.

Limited operating history and need for additional capital

There is limited historical financial information about us upon which to base an evaluation of our performance relating to our new business direction. We have generated little revenue. We cannot guarantee we will be successful in our business operations. Our business is subject to risks inherent in the establishment of a new business enterprise, including limited capital resources and possible cost overruns due to price and cost increases in services and products.

Results of Operations

The three months ended March 31, 2022 as compared to March 31, 2021

● **Working Capital**

		March 31, 2022		March 31, 2021
Current Assets	$	1,943,715	$	1,622
Current Liabilities		273,314		3,505,076
Working Capital (Deficit)	$	1,670,401	$	(3,503,454)

● **Operating Revenues**

We have generated $1,266 in revenue in the three months ended March 31, 2022 and $6,692 in revenue in the three months ended March 31, 2021, which reflects a decrease of $5,426 or -81.01%. The decrease in revenue was attributed to the decrease in usage of the Microbuddies game.

● **Operating Expenses and Net Loss**

Operating expenses for the three months ended March 31, 2022 were $472,042 compared with $101,372 for the three months ended March 31, 2021, which reflects an increase of $370,670 or 365.7%. The increase in expenses was attributable to a change in professional fees for advertising and promotion and general administrative fees, deriving from Viaone monthly management fee.

During the three months ended March 31, 2022, the Company recorded net loss of ($467,105) compared with a net income of $131,167 for the three months ended March 31, 2021, which reflects an decrease of $598,272 or -456%. The decrease in net income was attributed to an increase of professional fees for advertising and promotions and administrative fees, and a slight decrease of revenue.

● **Liquidity and Capital Resources**

As of March 31, 2022, the Company's cash balance consisted of $1,916,915 compared to cash balance of $1,622 as of March 31, 2021. The increase in the cash balance was attributed to the increase in additional paid in capital for common stock. As of March 31, 2022, the Company had $2,227,961 in total assets compared to total assets of $6,957 at March 31, 2021. The increase in total assets was attributed to additional investment capital payments received.

As of March 31, 2022, the Company had total liabilities of $273,314 compared with total liabilities of $3,505,076 as of March 31, 2021. The decrease in liabilities was attributable to Viaone Note conversion to shares of stock and decrease in derivative liabilities.

As of March 31, 2022, the Company has a working capital of $1,670,401 compared with a working capital deficit of $3,503,454 as of March 31, 2021. The positive working capital is due to additional investor capital payments, used for general working capital purposes.

Cash flow from Operating Activities

During the three months ended March 31, 2022, the Company used $519,920 of cash for operating activities compared to the use of cash in an amount of $89,925 for operating activities during the three months ended March 31, 2021, which reflects an increase of $429,984 or 4.78%. The increase in the use of cash for operating activities was attributed to the company's increase in advertising and promotions and management fees.

Cash flow from Investing Activities

The Company had $34,767 in cash used in investing activities during the quarter ended March 31, 2022 and $0 during March 31, 2021. The increase of $34,767 in cash used in investing activities was attributed to the purchase of digital assets related to the creation of NFTs for MicroBuddies.

Cash flow from Financing Activities

During the year ended March 31, 2022, the Company received $0 of proceeds from financing activities compared to $89,242 during the year ended March 31, 2021, which reflects a decrease of $89,242. The decrease in proceeds from financing activities was due to the decrease in financing that we received for day-to-day activities.

Going Concern

We have not attained profitable operations and are dependent upon obtaining financing to pursue any extensive acquisitions and activities. For these reasons, our auditors stated in their report on our audited financial statements that they have substantial doubt that we will be able to continue as a going concern for a period of one year from the issuance of these financial statements without further financing.

Off-Balance Sheet Arrangements

As of March 31, 2022, we had no significant off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that are material to stockholders.

Future Financings

We will continue to rely on equity sales of our preferred shares in order to continue to fund our business operations. Issuances of additional shares will result in dilution to existing stockholders.

There is no assurance that we will achieve any additional sales of the equity securities or arrange for debt or other financing to fund our operations and other activities.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

Not required for smaller reporting companies.

ITEM 4. CONTROLS AND PROCEDURES

Evaluation of Disclosure Controls and Procedures

Based on the evaluation of our disclosure controls and procedures (as defined in Rule 13a-15e under the Securities Exchange Act of 1934 the "Exchange Act"), our principal executive officer and principal financial officer have concluded that as of the end of the three-month period ended March 31, 2022 covered by this quarterly report on Form 10-Q, such disclosure controls and procedures were not effective due to the lack of segregation of duties and lack of a formal review process that includes multiple levels of review to ensure that information required to be disclosed by us in reports that we file or submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in Securities and Exchange Commission rules and forms because of the identification of a material weakness in our internal control over financial reporting which we view as an integral part of our disclosure controls and procedures. The material weakness relates to the lack of segregation of duties in financial reporting, as our financial reporting and accounting functions were performed by an external consultant with no oversight by a professional with accounting expertise. Our Chief Executive Officer and Chief Financial Officer did not possess accounting expertise and our company does not have an audit committee. This weakness was due to the Company's lack of working capital to hire additional staff. Subsequently, with the completion of transition in the management and Board, the financial management will be led by a certified public accountant with extensive accounting experience who follows the standards of U.S. generally accepted accounting principles and internal controls procedures to ensure the faithful representation of the financial statements, including the results of operations, financial position, and cash flows of the reporting entity.

Changes in Internal Control over Financial Reporting

Except as noted above, there have been no changes in our internal control over financial reporting identified in connection with the evaluation required by paragraph (d) of Exchange Act Rules 13a-15 or 15d-15 that occurred during our first quarter of 2022 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II - OTHER INFORMATION

Item 1. Legal proceedings

To our best knowledge, we are not currently a party to any legal proceedings that, individually or in the aggregate, are deemed to be material to our financial condition or results of operations.

Item 1–A. Risk factors

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and are not required to provide the information under this item.

Item 2. Unregistered sales of equity securities and use of proceeds

There were no issuance of unregistered sales of equity securities during the three months ended March 31, 2022.

Item 3. Defaults upon senior securities

None.

Item 4. Mine safety disclosures

Not Applicable.

Item 5. Other information

None.

Item 6. Exhibits

31.1	Certification pursuant to Section 302 of the Sarbanes–Oxley Act of 2002
31.2	Certification pursuant to Section 302 of the Sarbanes–Oxley Act of 2002
32.1	Certification pursuant to Section 906 of the Sarbanes–Oxley Act of 2002
32.2	Certification pursuant to Section 906 of the Sarbanes–Oxley Act of 2002
101.INS	Inline XBRL Instance Document
101.SCH	Inline XBRL Taxonomy Extension Schema Document
101.CAL	Inline XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF	Inline XBRL Taxonomy Extension Definition Linkbase Document
101.LAB	Inline XBRL Taxonomy Extension Label Linkbase Document
101.PRE	Inline XBRL Taxonomy Extension Presentation Linkbase Document
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

SIGNATURES

In accordance with the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Good Gaming, Inc.
(the "Registrant")

May 16, 2022

BY: */s/ David B. Dorwart*
David B. Dorwart
Principal Executive Officer

Exhibit 31.1

CERTIFICATION PURSUANT TO SARBANES–OXLEY ACT OF 2002

I, David B. Dorwart, certify that:

1. I have reviewed this Quarterly Report on Form 10–Q of Good Gaming, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a–15(e) and 15d–15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a–15(f) and 15d–15(f)) for the registrant and have:

   (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the Audit Committee of the registrant's board of directors (or persons performing the equivalent functions):

   (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

May 16, 2022

By: */s/ David B. Dorwart*

David B. Dorwart
Chief Executive Officer
(Principal Executive Officer)

Exhibit 31.2

CERTIFICATION PURSUANT TO SARBANES–OXLEY ACT OF 2002

I, Domenic Fontana, certify that:

1. I have reviewed this Quarterly Report on Form 10–Q of Good Gaming, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a–15(e) and 15d–15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a–15(f) and 15d–15(f)) for the registrant and have:

   (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the Audit Committee of the registrant's board of directors (or persons performing the equivalent functions):

   (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

May 16, 2022

By: */s/ Domenic Fontana*
Domenic Fontana
Chief Financial Officer
(Principal Financial and Accounting Officer)

Exhibit 32.1

CERTIFICATION PURSUANT TO SECTION 906
OF THE SARBANES–OXLEY ACT OF 2002

I, David B. Dorwart, Chief Executive Officer of Good Gaming, Inc. (the "Company"), certify, pursuant to Section 906 of the Sarbanes–Oxley Act of 2002, 18 U.S.C. Section 1350, that to the best of my knowledge:

1. the Quarterly Report on Form 10–Q of the Company for the period ended March 31, 2022 (the "Report"), fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m or 78o(d)); and

2. the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

May 16, 2022

By: */s/ David B. Dorwart*
David B. Dorwart
Chief Executive Officer
(Principal Executive Officer)

Exhibit 32.2

CERTIFICATION PURSUANT TO SECTION 906
OF THE SARBANES–OXLEY ACT OF 2002

I, Domenic Fontana, Chief Financial Officer of Good Gaming, Inc. (the “Company”), certify, pursuant to Section 906 of the Sarbanes–Oxley Act of 2002, 18 U.S.C. Section 1350, that to the best of my knowledge:

1. The Quarterly Report on Form 10–Q of the Company for the period ended March 31, 2022 (the “Report”), fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m or 78o(d)); and

2. the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

May 16, 2022

By: */s/ Domenic Fontana*
Domenic Fontana
Chief Financial Officer
(Principal Financial and Accounting Officer)