



DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

June 28, 2019

TSX Venture Exchange
650 W Georgia St.
Vancouver, BC
V6B 4N9

Dear Sirs/Mesdames:

Re: Gaia Grow Corp. (the “Company”)

We refer to the Filing Statement (the “Filing Statement”) of Spirit Bear Capital Corp. dated June 28, 2019 with respect to the proposed acquisition of the Company.

We consent to being named and to the use, through incorporation by reference, in the above-mentioned Filing Statement of our report dated June 28, 2019 with to the Shareholders of the Company on the following financial statements:

- Statement of financial position as at December 31, 2018; and
- Statements of net and comprehensive loss, changes in deficit and cash flows for the period from June 22, 2018 (date of incorporation) to December 31, 2018, and notes to the financial statements, including a summary of significant accounting policies.

We report that we have read the Filing Statement and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audits of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the Filing Statement as these terms are described in the CPA Canada Handbook – Assurance.

This letter is provided solely for the purpose of assisting the stock exchange to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Yours very truly,

A handwritten signature in black ink that reads 'DMCL'.

DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS