



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: Spirit Bear Capital Corp. (the “Company”)

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

We consent to being named and to the use, through incorporation by reference, in the above-mentioned Filing Statement of our report dated May 13, 2019 with to the Shareholders of the Company on the following consolidated financial statements:

- Consolidated statements of financial position as at January 31, 2019 and 2018; and
- Consolidated statements of comprehensive loss, changes in shareholders’ equity and cash flows for the years ended January 31, 2019 and 2018, and notes to the consolidated 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 consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audits of such consolidated 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