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April 30, 2019

TSX Venture Exchange Inc.

Dear Sirs / Mesdames:

Re: Anchor Capital Corporation (the "Company")

We refer to the filing statement of Anchor Capital Corporation dated April 30, 2019 relating to the proposed qualifying transaction with Spyder Vapes Inc. (the "Filing Statement").

We consent to being named and to the use in the above-mentioned Filing Statement of our report dated April 30, 2018 to the board of directors of the Company on the following financial statements:

- o Statements of financial position as at December 31, 2017 and December 31, 2016, and;
- o Statements of comprehensive loss, changes in shareholders' equity and cash flows for the years then ended, and a summary of significant accounting policies and other explanatory information.

We report that we have read the above mentioned Filing Statement and all information specifically incorporated by reference 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 audit 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 truly,

BDO Canada LLP

Chartered Professional Accountants
Calgary, Alberta