

April 30, 2019

TSX Venture Exchange

Dear Sirs:

Re: Spyder Vapes Inc.

We refer to the Filing Statement of Anchor Capital Corporation dated April 30, 2019, relating to proposed Qualifying Transaction between Anchor Capital Corporation and Spyder Vapes Inc. (the “Company”) (the “Filing Statement”).

We consent to being named and to the use in the above-mentioned Filing Statement, of our report dated April 26, 2019, to the Directors of the Company on the following consolidated financial statements:

- a. Consolidated statement of financial position of the Company as at January 31, 2018; and,
- b. Consolidated statements of loss and comprehensive loss, changes in shareholders’ equity and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

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 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 prospectus 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,



MNP LLP