

April 30, 2019

To:

British Columbia Securities Commission

Dear Sirs / Mesdames:

**Re: New Gen Holdings Inc.
Auditor's consent**

We refer to the prospectus Vapen MJ Ventures Corporation dated April 30, 2019 for the purpose of allowing Vapen MJ Ventures Corporation to comply with Policy 2 – *Qualifications for Listing of the Canadian Securities Exchange* of the Canadian Securities Exchange in order for Vapen MJ Ventures Corporation to meet the eligibility requirements for the listing of their common shares on the Canadian Stock Exchange by becoming a reporting issuer pursuant to the applicable securities legislation in the Province of British Columbia.

We consent to being named and to the use, in the above-mentioned prospectus, of our report dated April 30, 2019 to the shareholders of New Gen Holdings Inc. on the following financial statements:

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

We report that we have read the prospectus and all information specifically incorporated 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.

Sincerely,



Buckley Dodds LLP