



August 8, 2022

To:

**British Columbia Securities Commission
Ontario Securities Commission**

Dear Sirs / Mesdames:

**Re: Spirit Blockchain Capital Inc.
Auditor's consent**

We refer to the non-offering long form prospectus (the "Prospectus") of Spirit Blockchain Capital Inc. (the "Company") dated August 8, 2022.

We consent to being named, and to the use of our report dated July 31, 2022 to the shareholders of the Company on the following financial statements, incorporated by references in the above-mentioned Prospectus:

- statements of financial position as at December 31, 2021 and 2020; and
- Consolidated statement of loss and comprehensive income (loss), statement of changes in shareholders' equity and statements of cash flows for the years ended December 31, 2021 and 2020, and a summary of significant accounting policies and other explanatory information

We report that we have read the Prospectus 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 a prospectus, which does not constitute an audit or review of the Prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

HARBORSIDE CPA LLP

Harbourside CPA, LLP
Chartered Professional Accountants