

December 12, 2017

**DELIVERED VIA SEDAR**

Ontario Securities Commission  
Alberta Securities Commission  
British Columbia Securities Commission  
TSX Venture Exchange Inc.

Dear Sir/Madam:

**Re: Spirit Banner Capital Corp. (the “Company”)  
Final Prospectus dated December 12, 2017  
SEDAR Project No.: 02686182**

---

We refer to the final prospectus of the Company dated December 12, 2017 (the “**Prospectus**”) relating to the distribution of up to 10,000,000 Common Shares of the Company. We hereby consent to the reference of our firm’s name under the heading “Eligibility for Investment”.

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information derived from our opinion referred to therein or that is within our knowledge as a result of the services that we performed in connection with such opinion.

Yours truly,

**HEIGHINGTON LAW FIRM**

Per: (Signed) “*David D. Heighington*”

David D. Heighington  
DDH/ns

Enclosures: as stated

- cc: Spirit Banner Capital Corp.  
Attention: Mr. Aneel Waraich, President  
(w/enclosure of final prospectus via email)
- cc: Burstall Winger Zammit LLP  
Attention: Mr. Alex Parken  
(w/enclosure of final prospectus via email)
- cc: MNP LLP, Chartered Accountants  
Attention: Mr. Brock Stroud, CA  
(w/enclosure of final prospectus via email)



Heighington Law

*Delivered By:*  
**SEDAR**  
*File No.:*  
**007943/DDH**

*Please reply to:*

David D. Heighington

Suite 730, 1015 – 4 Street SW  
Calgary, Alberta T2R 1J4  
Tel: (403) 237-0018  
Fax: (403) 264-5455  
Email: [david@hlf.ca](mailto:david@hlf.ca)  
Web: [www.hlf.ca](http://www.hlf.ca)