

December 12, 2017

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
TSX Venture Exchange, the "Exchange"

Dear Sir/Madam:

Re: Spirit Banner Capital Corp.

We refer to the final prospectus of Spirit Banner Capital Corp. (the "Company") dated December 12, 2017 relating to the issue and sale of a minimum offering of 3,000,000 common shares and a maximum offering of 10,000,000 common shares of the Company at a price of \$0.10.

We consent to being named and to the use in the above-mentioned prospectus of our report dated October 25, 2017, to the shareholders of Spirit Banner Capital Corp. on the following financial statements:

- Statement of financial position as at September 30, 2017; and,
- Statement of comprehensive income (loss), changes in shareholders' equity and cash flows from the date of incorporation (June 5, 2017) to September 30, 2017.

We report that we have read the filing statement and all information therein 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 management information circular as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,



MNP LLP