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May 28, 2021

VIA SEDAR

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Yubba Capital Corp. (the "Corporation")
Final Long Form Prospectus**

We refer to the final long form prospectus of the Corporation dated May 28, 2021 (the "**Prospectus**") relating to the sale and issue of a minimum of 2,000,000 common shares and a maximum of 6,000,000 common shares of the Corporation.

We, as counsel to the Corporation, hereby consent to the use of and reference to our firm opinion under the heading "Eligibility for Investment" and to the reference to our firm name on page 3 of the Prospectus and under the headings "Eligibility for Investment" and "Relationship Between The Corporation And Professional Persons".

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

Yours truly,

"IRWIN LOWY LLP"

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