

May 28, 2021

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

Dear Sirs/Mesdames:

**Re: Yubba Capital Corp.**

We refer to the final prospectus (the “prospectus”) of Yubba Capital Corp. (the “Corporation”) dated May 28, 2021 relating to the sale and issue of a minimum of 2,000,000 common shares (the “Minimum Offering”) and a maximum of 6,000,000 common shares of the Corporation (the “Maximum Offering”).

We consent to being named and to the use in the above-mentioned prospectus, of our report, dated May 28, 2021, to the Directors of the Corporation on the following financial statements:

- Statement of financial position as at February 28, 2021 and,
- Statements of loss and comprehensive loss, changes in shareholders’ equity and changes in cash flows for the period from January 8, 2021 (date of incorporation) to February 28, 2021.

We report that we have read the prospectus and all information 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 audits of such financial statements. We have complied with the Canadian generally accepted standards for an auditor’s consent letter 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.

Yours truly,



MNP LLP