

July 27, 2018

**FILED VIA SEDAR**

**British Columbia Securities Commission**

P.O. Box 10142, Pacific Centre  
9<sup>th</sup> Floor, 701 West Georgia Street  
Vancouver, BC V7Y 1L2

**Alberta Securities Commission**

Suite 600, 250 – 5<sup>th</sup> Street SW  
Calgary, AB T2P 0R4

**TSX Venture Exchange**

650 West Georgia Street  
Vancouver, BC V6B 4N9

Dear Sirs/Mesdames:

**Re: Kapa Capital Inc. (the "Company")**

We refer to the prospectus of the Company dated July 26, 2018 relating to the sale and issue of 2,000,000 common shares for proceeds of \$200,000.

We consent to being named and to the use, through incorporation by reference in the above-mentioned preliminary prospectus, of our report dated June 22, 2018 to the shareholders of the Company on the following financial statements:

- Statement of financial position as at April 30, 2018;
- Statements of operations and comprehensive loss, changes in equity and cash flows for the period from January 29, 2018 (date of incorporation) to April 30, 2018 and notes to the financial statements.

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 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,

SATURNA GROUP CHARTERED PROFESSIONAL ACCOUNTANTS LLP

