

October 5, 2018

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

Dear Sir/Madam:

**Re: BB1 Acquisition Corp.**

We refer to the final prospectus of BB1 Acquisition Corp. (the "Corporation") dated October 5, 2018 (the "Prospectus") relating to the offering of 5,000,000 common shares of the Corporation for gross proceeds of \$500,000.

We consent to being named in the above-mentioned Prospectus and to the use of our report dated October 3, 2018 to the shareholders of the Corporation on the following financial statements:

- Statement of financial position as at July 31, 2018;
- Statements of operations and comprehensive loss, changes in equity, and cash flows for the period from incorporation (March 2, 2018) to July 31, 2018, and
- Notes, comprising a summary of significant accounting policies and other explanatory information.

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 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.

Sincerely,



**Chartered Professional Accountants  
Licensed Public Accountants**