

November 27, 2018

Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission  
Saskatchewan Financial Services Commission

Dear Sir/Madam:

**Re: NBS Capital Inc.**

We refer to the Prospectus of NBS Capital (the “Company”) dated November 27, 2018 relating to the offering of 5,000,000 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 11, 2018, to the Shareholders of the Company on the following financial statements:

- a. Statements of financial position as at June 30, 2018; and,
- b. Statements of loss and comprehensive loss, changes in equity and cash flows and the notes to the financial statements for the period from incorporation (March 1, 2018 to June 30, 2018).

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.

Yours truly,



MNP LLP