December 1, 2014

VIA EMAIL
OTC Markets Group, Inc.
304 Hudson Street, 3rd Floor
New York, NY 10013

Re: Annual Letter to OTC Markets Concerning Yippy, Inc. (YIPI.PK)

To Whom it May Concern:

Westerman Ball Ederer Miller Zucker & Sharfstein, LLP (the "Firm") has acted as outside special securities counsel for Yippy, Inc., a Nevada corporation (the "Company"), for purposes of delivering the required annual letter to OTC Markets Group, Inc. ("OTC Markets Group") concerning the Company's annual report for the year ended May 31, 2014 (the "Annual Report"). OTC Markets Group is entitled to rely on this letter in determining whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as amended.

The Firm is a limited liability partnership organized under the laws of the State of New York, in the United States. The Firm has been retained for the purposes of rending this letter, as well as other securities matters. The Firm is authorized to practice law in the United States, and this letter is governed by the laws of New York. The Firm is permitted to practice before the U.S. Securities and Exchange Commission (the "SEC") and has not been prohibited from practice thereunder.

The Firm has examined such corporate records and other documents and such questions of law as counsel considered necessary or appropriate for purposes of rendering this letter. The Firm has relied on information provided to the Firm by the Company's management in order to provide this letter, and the Firm believes such information to be reliable.

The Firm has reviewed the following documents containing the information concerning the Company and its securities that are publicly available through OTC Disclosure & News Service and the Firm has reviewed these documents in connection with the preparation of this letter (collectively, the "Information"):

(i) A copy of the Company's Certificate of Incorporation, certified by the Company's Chief Executive Officer to be a true and correct copy in full force and effect as of the date hereof;

(ii) A copy of the Company's bylaws, certified by the Company's Chief Executive Officer to be a true and correct copy in full force and effect as of the date hereof; and

(iii) The Company's Annual Report published through the OTC Disclosure and News Service for the year ended May 31, 2014, filed on September 2, 2014.

The Information (i) constitutes "adequate current public information" concerning the Company and its securities and "is available" within the meaning of Rule 144(c)(2) under the Securities Act; (ii) includes all of the information that a broker-dealer would be required to obtain from the Company to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934, as amended; (iii) complies as to form with the OTC Markets Group's OTC Pink Disclosure Guidelines, which are located on the Internet at the website www.otcmarkets.com; and (iv) has been posted through the OTC Disclosure & News Service.

The financial statements contained in the Annual Report were prepared by Stephen M. Plumb, CPA, the President and owner of Clear Financial Solutions, Inc., a consulting firm that provides interim CFO services to smaller reporting companies.

The Company's transfer agent is Pacific Stock Transfer Company, located at 4045 S. Spencer Street, Suite 4, Las Vegas, NV 89119 ("Pacific Stock"). Pacific Stock is a transfer agent registered with the SEC. The Firm has reviewed a shareholder report delivered by Pacific Stock to determine the number of shares outstanding as of May 31, 2014.

The Firm has (i) personally met with management and a majority of the directors of the Company; (ii) reviewed the Information, as amended, published by the Company through the OTC Disclosure & News Service; and (iii) discussed the Information with management and a majority of the directors of the Company.

To the Firm's best knowledge, after due inquiry of the Company's management and directors, no officer, director, five percent (5%) holder of the Company's securities nor the Firm is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

No person other than OTC Markets Group is entitled to rely on this letter. Notwithstanding the foregoing, the Firm grants OTC Markets Group permission to publish this letter through the OTC Disclosure & News Service.

Very truly yours,

Westerman Ball Ederer Miller
Zucker & Sharfstein LLP

By: _____
Alan C. Ederer