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May 26, 2015

To Whom It May Concern:

RE: Opinion Letter for UBU Holdings, Inc.

Dear Sir/Madam:

We have been advised that the financial statements of UBU Holdings, Inc. covering fiscal years 2014 and are true and accurate representations of the financial condition of UBU Holdings, Inc. We have examined the statements and various supporting documentation.

In connection with issuing this opinion, we have reviewed and relied upon representations made by the President of UBU Holdings, Inc. President, Walter Morgan. Based upon our dealings with UBU Holdings, Inc. and the representations made by its President, we have no reason to believe that the UBU Holdings, Inc., is now, nor has ever been, a shell company as so defined in Rule 144(i)(1).

We have not made, nor will make, any independent investigation regarding this matter and are relying on the accuracy of statements made by Walter Morgan.

In connection with this opinion letter, we have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of the documents submitted to us as originals, the conformity to the original documents of all documents submitted to us as certified, facsimile or photostatic copies and the authenticity of the originals of all documents submitted to us as copies.

This opinion letter is furnished solely for the purpose of confirming that the financial statements were reviewed and appear to be in compliance with reporting requirements. This opinion letter is not to be quoted in whole or in part or otherwise referred to or used or furnished to any other person, except as may be required by any governmental authority or pursuant to legal process, without our express written consent.

Very truly yours,

Joseph Sternberg

JSA Consultants
Joseph Sternberg, Esq.
Principal