

April 8, 2011

British Columbia Securities Commission
PO Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, BC
V7Y 1L2

Alberta Securities Commission
4th Floor, 300 - 5th Avenue S.W.
Calgary, AB
T2P 3C4

TSX Venture Exchange
P.O. Box 11633
Suite 2700 – 650 West Georgia Street
Vancouver, BC
V6B 4N9

Dear Sirs:

Re: Blue Cove Capital Corp. (the "Company")

We refer to the Filing Statement of the above Company dated March 31, 2011 relating to the proposed Qualifying Transaction and concurrent private placements.

We also refer to the Short Form Offering Document of the above named Company dated April 8, 2011 relating to the sale and issue of 2,000,000 common shares.

We consent to the use, in the above mentioned Filing Statement, of our report dated February 18, 2011 (except as to Note 11 which is as of April 8, 2011) to the directors of the Company on the following financial statements:

Balance sheet as at November 30, 2010.

Statements of loss, comprehensive loss and deficit and cash flows for the year then ended.

We consent to the use, through incorporation by reference in the above mentioned Short Form Offering Document, of our report dated February 18, 2011 to the shareholders of the Company on the following financial statements:

Balance sheet as at November 30, 2010.

Statements of loss, comprehensive loss and deficit and cash flows for the year then ended.



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We report that we have read the Filing Statement and Short Form Offering Document 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.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging their responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

Yours very truly,

Davidson + Company LLP

DAVIDSON & COMPANY LLP
Chartered Accountants