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April 8, 2011

British Columbia Securities Commission  
Alberta Securities Commission  
TSX Venture Exchange (the "Exchange")

Dear Sirs/Mesdames:

**RE: Blue Cove Capital Corp. (the "Company")**

We refer to the short form offering document of the Company dated April 8, 2011 qualifying the distribution of up to \$2,000,000 common shares.

We consent to the use, through incorporation by reference in the above-mentioned short form offering document, of our report dated February 19, 2010 to the shareholders of the Company on the following financial statements:

Consolidated balance sheets as at November 30, 2009 and 2008; and

Consolidated statements of loss and comprehensive loss, deficit and cash flows for the years ended November 30, 2009 and 2008.

We report that we have read the short form offering document 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 and the Exchange 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,

Chartered Accountants