

November 16, 2007

FILED BY SEDAR

British Columbia Securities Commission (Principal Regulator)
Alberta Securities Commission
Saskatchewan Financial Services Commission (Securities Division)
Manitoba Securities Commission
Ontario Securities Commission
New Brunswick Securities Commission
Nova Scotia Securities Commission
Securities Commission of Newfoundland and Labrador
Registrar of Securities, Prince Edward Island

Dear Sirs/Mesdames:

**Re: Chalk Media Corp. (the "Corporation")
Final Short Form prospectus (the "Prospectus") dated November 16, 2007**

We refer to the Prospectus of the Corporation relating to an offering of common shares.

We, as tax counsel for the Corporation, hereby consent to the use of and reference to our firm opinion under the heading "Eligibility for Investment" and to the reference to our firm name under the heading "Interest of Experts".

We confirm that we have read the Prospectus and that we have no reason to believe that there are any misrepresentations in the information contained therein that is derived from our opinion referred to above or that is within our knowledge as a result of the services we performed in connection with such opinions.

This letter is solely for the information of the above-mentioned jurisdictions and is not to be referred to in whole or in part in the Prospectus or any other similar document.

Yours truly,
THORSTEINSSONS LLP

Per: "S.M. Cook"
S. M. Cook

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