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VIA SEDAR TRANSMISSION

December 29, 2009

Ontario Securities Commission (Principal Regulator)
Alberta Securities Commission
British Columbia Securities Commission
TSX Venture Exchange

Dear Sirs/Mesdames:

**Re: Capricorn Business Acquisitions Inc. (the Corporation)
(Final) CPC Prospectus (TSXV) dated December 29, 2009
SEDAR Project Number 01319951**

We refer to the (final) capital pool company prospectus dated December 29, 2009 (the "Prospectus") of the Corporation relating to the qualification of the distribution of Common Shares of the Corporation.

We hereby consent to the use of our firm name and to the reference to our opinion under the heading "Eligibility for Investment" and to the use of our firm name under the headings "Relationship Between the Company and Professional Persons" and "Material Contracts".

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that are 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 opinion.

This letter is solely for the information and use of the addressees named herein and is not to be used, quoted or referred to in whole or in part in any document, nor is it to be published, circulated or furnished in whole or in part to any other person or company, nor should it be relied upon by any other persons.

Yours very truly,

"Fogler, Rubinoff LLP"