

Garfinkle, Biderman

Barristers & Solicitors

RONALD P. BIDERMAN
MARVIN D. DEMONE
BARRY M. POLISUK
L. MITCHELL KAZDAN
AALISHA DHALLA

RONALD BIRKEN
LOUIS M. CYTRYNBAUM
JEFFREY A.L. KRIWETZ
ROBBIE GROSSMAN
JORDAN DRUXERMAN

LLOYD J. POLLACK, Q.C.
EARL ALTMAN
WENDY H. GREENSPOON-SOER, LL.M.
MICHELLE R. FROST
JEREMY MANDELL

AVROM W. BROWN
KIMBERLY A. GABRIEL
ROBIN A. DODOKIN
LOREN GREENSPOON

e-mail: rgrossman@garfinkle.com

February 28, 2011

VIA SEDAR

PRIVATE AND CONFIDENTIAL

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission
TSX Venture Exchange

Dear Sirs & Mesdames:

Re: MCM Capital One Inc. (the "Corporation") – SEDAR Project No. 01638549

We herby consent to the reference to our name on the cover page of the final prospectus of the Corporation dated February 28, 2011 (the "**Prospectus**") and under the headings "Relationship Between the Corporation and Professional Persons" and "Material Contracts" and to the reference to our legal opinion under the heading "Eligibility for Investment".

Trusting same satisfactory.

Yours very truly,
Garfinkle, Biderman LLP

(signed) "*Robbie Grossman*"
Robbie Grossman

<H:\CLIENT\7780\7780-002\Document\fp-docs\consent-41-101-legal-fp.doc>