FELDMAN & ASSOCIATES, LLP
CHARTERED ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS

1131A Leslie Street | Suite 201
Toronto | Ontario | M3C 3L8
tel 416 924 4900
fax 416 924 9377

December 22, 2010

PRIVATE AND CONFIDENTIAL

TSX Venture Exchange
Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
Nova Scotia Securities Commission

Dear Sirs/Mesdames:

Re: Canada Pacific Capital Corp. (the "Corporation")

We refer to the prospectus of Corporation dated December 22, 2010 qualifying the distribution of a minimum of 4,000,000 and a maximum of 8,000,000 common shares of the Corporation.

We consent to being named in and to the use in the abovementioned prospectus, of our report dated September 22, 2010 (except for Note 13 which is dated December 22, 2010) to the directors and shareholders of the Corporation on the following financial statements:

- balance sheet as at August 31, 2010;
- statements of operations, comprehensive loss and deficit for the period from May 28, 2010 (date of incorporation) to August 31, 2010 and
- statement of cash flows for the period from May 28, 2010 (date of incorporation) to August 31, 2010.

We report that we have read the prospectus 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,

Feldman & Associates, LLP

Chartered Accountants
Toronto, Canada