To: Ontario Securities Commission
TSX Venture Exchange, Toronto

CONSENT

We refer to the prospectus of Taggart Capital Corp. (the "Corporation") dated September 14, 2011 relating to the sale and issue of a minimum of 2,000,000 common shares and a maximum of 3,000,000 common shares.

We consent to use in the above-mentioned prospectus of our opinion dated as of the date of the prospectus in the section of the prospectus entitled "Eligibility for Investment" (the "Opinion").

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 Opinion or that are within our knowledge as a result of our preparation of the Opinion.

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 responsibilities of such third parties. We accept no responsibility for any loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

Cummings Cooper Schusheim Berliner LLP

per:

Toronto, Ontario
September 14, 2011