

The logo for Boughton Law Corporation, featuring the word "BOUGHTON" in white, uppercase, sans-serif font centered within a dark grey square.

File number 83824.1

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June 24, 2011

VIA SEDAR

British Columbia Securities Commission
Alberta Securities Commission
TSX Venture Exchange

Dear Sirs and Mesdames:

Re: 88 Capital Corp. (the "Issuer") - CPC Prospectus dated June 24, 2011

In connection with the Prospectus of the Issuer dated June 24, 2011, we consent to the use of our name in reference to our opinion in the Prospectus under the heading "Eligibility for Investment". We confirm that we have read the Prospectus disclosure under the heading "Eligibility for Investment" and that we have no reason to believe that there are any misrepresentations under that heading in connection with our opinion set out under that heading.

This letter is provided to you pursuant to the requirements of applicable securities legislation and not for any other purpose.

BOUGHTON LAW CORPORATION
by Charles G. Pearson Law Corporation

(signed) "*Charles Pearson*"

Per:
Charles G. Pearson

BOUGHTON LAW CORPORATION

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