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December 1, 2011

VIA SEDAR

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
TSX Venture Exchange, Toronto office

Dear Mesdames/Sirs:

Re: Gideon Capital Corp. (the “Corporation”) – Sedar Project No. 01821056

We hereby consent to the reference to our name on the cover page of the final prospectus of the Corporation dated December 1, 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

RG:mw

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