

November 22, 2013

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

Re: Bathurst Resources Corp. (“Bathurst”):

Dear Sirs/Mesdames

We refer to the Filing Statement of Gideon Capital Corp. dated November 22, 2013 relating to the amalgamation pursuant to which the Company will acquire all of the outstanding equity securities of Bathurst Resources Corp. (“Bathurst”) in exchange for equity securities of the Company.

We consent to being named in and to the use, through inclusion in the above-mentioned Filing Statement, of our report dated November 21, 2013 to the Directors of Bathurst on the following financial statements:

- Balance sheet as at August 31, 2013;
- Statements of loss and comprehensive loss, changes in shareholders’ equity and cash flows for the period from April 5, 2013 (date of incorporation) to August 31, 2013; and
- Notes, comprising a summary of significant accounting policies and other information.

We report that we have read the Filing Statement and all information therein 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 or examination of such financial statements. We have complied with Canadian generally accepted standards for an auditor’s consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the Filing Statement as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,



MNP LLP