

# Schwartz Levitsky Feldman llp

CHARTERED ACCOUNTANTS  
LICENSED PUBLIC ACCOUNTANTS  
TORONTO • MONTREAL

November 22, 2013



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

Dear Sirs/Mesdames:

**Re: Gideon Capital Corp. (the "Company")**

We refer to the filing statement of the Company 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 and to the use, in the above-mentioned filing statement, of our report dated July 29, 2013, to the shareholders of the Company on the following consolidated financial statements:

- Consolidated statements of financial position as at March 31, 2013 and 2012;
- Consolidated statements of operations and comprehensive loss, changes in shareholders' equity and cash flows for the year ended March 31, 2013 and for the period from June 15, 2011 (date of incorporation) to March 31, 2012, and a summary of significant accounting policies and other explanatory 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 consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit 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 CICA Handbook - Assurance.

Yours very truly,

SCHWARTZ LEVITSKY FELDMAN LLP  
Chartered Accountants  
Licensed Public Accountants

A handwritten signature in black ink that reads "Schwartz Levitsky Feldman LLP". The signature is written in a cursive, flowing style.

2300 Yonge Street, Suite 1500, Box 2434  
Toronto, Ontario M4P 1E4  
Tel: 416 785 5353  
Fax: 416 785 5663