

November 22, 2013

Attn: Gideon Capital Corp.
TSX Venture Exchange
Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs/Mesdames:

RE: Filing Statement of Gideon Capital Corp. dated November 22, 2013. (the “**Filing Statement**”)

The undersigned refer to the technical report dated with an effective date of July 9, 2013, entitled “*NI 43-101 Technical Report on the Gloucester Project, Bathurst Mining Camp, New Brunswick, Canada*” prepared by Sears, Barry & Associates Limited, Sudbury, Ontario, Canada (the “**Technical Report**”) which Technical Report supports the disclosure in the Filing Statement.

The undersigned hereby:

1. consent to the public filing of the Technical Report by Gideon Capital Corp. and the submission of the Technical Report to the TSX Venture Exchange;
2. consent to the use of the Technical Report and extracts from, or a summary of, the Technical Report in the Filing Statement and consent to being named in such document; and
3. certify that the undersigned have read the Filing Statement and that (i) the Filing Statement fairly and accurately represents the information in the sections of the Technical Report for which the undersigned is responsible, and (ii) the undersigned have no reason to believe that there is any misrepresentation contained in the Filing Statement which is derived from the Technical Report or of which the undersigned is otherwise aware.

Yours Sincerely,
SEARS, BARRY & ASSOCIATES LIMITED

By: “Seymour M. Sears”
Seymour M. Sears, B.A., B.Sc., P.Geo.

By: “Joan M. Barry”
Joan M. Barry, B.Sc., P.Geo.