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March 20, 2012

**Alberta Securities Commission**  
4th Floor, 300 - 5th Avenue S.W.  
Calgary, AB  
T2P 3C4

**British Columbia Securities Commission**  
PO Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, BC  
V7Y 1L2

**TSX Venture Exchange**  
P.O. Box 11633  
Suite 2700 – 650 West Georgia Street  
Vancouver, BC  
V6B 4N9

Dear Sirs:

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

We refer to the prospectus of the above Company dated March 20, 2012 relating to the sale and issue of 3,000,000 shares of the Company to the public at a price of \$0.15 per share.

We consent to being named and to the use of our report dated March 20, 2012 to the directors of the Company on the following financial statements included in the prospectus:

Statements of financial position of the Company as at December 31, 2011 and 2010; and

Statements of comprehensive loss, changes in equity and cash flows for year ended December 31, 2011 and the period from May 13, 2010 (inception) to December 31, 2010.

We report that we have read the prospectus 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 of such financial statements.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging their responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

Yours very truly,

**DALE MATHESON CARR-HILTON LABONTE LLP**  
CHARTERED ACCOUNTANTS

**PARTNERSHIP OF:**

**VANCOUVER** Robert J. Burkart, Inc. James F. Carr-Hilton Ltd. Kenneth P. Chong Inc. Alvin F. Dale Ltd. David J. Goertz, Inc. Barry S. Hartley, Inc. Reginald J. LaBonte Ltd. Robert J. Matheson, Inc. Rakesh I. Patel Inc. F.M. Yada FCA Inc. **WHITE ROCK** Michael K. Braun Inc. Peter J. Donaldson, Inc. **TRI-CITIES** G.D. Lee Inc. Fraser G. Ross, Ltd. Brian A. Shaw Inc.