



MANNING ELLIOTT  
CHARTERED ACCOUNTANTS

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April 3, 2013

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: West Point Resources Inc. (the “Company”)**

We refer to the Preliminary Prospectus of the Company dated April 3, 2013 (the “Prospectus”) relating to the initial public offering in British Columbia, Alberta and Ontario of a minimum of 3,533,334 units at \$0.15 and 1,000,000 flow-through units at \$0.25 and a maximum of 6,000,000 units at \$0.15 and 4,000,000 flow-through units at \$0.25.

We consent to being named and to the use in the Prospectus of our report dated July 5, 2012, to the shareholders of the Company on the following financial statements:

- Statements of financial position as at April 30, 2012 and April 30, 2011;
- Statements of operations and comprehensive loss, cash flows and changes in equity for the year ended April 30, 2012 and the period from incorporation on April 5, 2011 to April 30, 2011, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus 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 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 Prospectus as these terms are described in the CICA Handbook – Assurance.

Yours truly,

MANNING ELLIOTT LLP

*Manning Elliott LLP*