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MANNING ELLIOTT 
ACCOUNTANTS & BUSINESS ADVISORS

September 26, 2013

British Columbia Securities Commission
Alberta Securities Commission
Manitoba Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

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

We refer to the Final Prospectus for Manitoba and Amended and Restated Final Prospectus Dated September 26, 2013, Amending and Restating the Final Prospectus Dated June 17, 2013 for British Columbia, Alberta and Ontario of the Company (the “Prospectus”) relating to the initial public offering in British Columbia, Alberta, Manitoba and Ontario of a minimum of 5,300,001 units at \$0.10 and 1,666,666 flow-through units at \$0.15 and a maximum of 9,000,001 units at \$0.10 and 6,666,666 flow-through units at \$0.15.

We consent to being named and to the use in the Prospectus of our report dated August 28, 2013 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at April 30, 2013 and April 30, 2012;
- Statements of operations and comprehensive loss, cash flows and changes in equity for the years ended April 30, 2013 and 2012, 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