

October 11, 2018

British Columbia Securities Commission
Alberta Securities Commission
TSX Venture Exchange

Dear Sirs:

Re: GSP Resource Corp.

We refer to the Final Prospectus of GSP Resource Corp. (the “Company”) dated October 11, 2018 relating to the initial public offering on the TSX Venture Exchange.

We consent to being named and to the use in the above-mentioned Final Prospectus, of our report dated October 11, 2018, to the Shareholders of the Company on the following financial statements:

- a. Statements of financial position as at May 31, 2018; and,
- b. Statements of operations and comprehensive loss, changes in equity and cash flows and the notes to the financial statements for the period from incorporation on February 19, 2018 to May 31, 2018.

We report that we have read the Final Prospectus and all information therein 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 CPA Canada Handbook – Assurance.

Yours truly,



MNP LLP