



March 15, 2013

Alberta Securities Commission  
British Columbia Securities Commission  
New Brunswick Securities Commission  
Saskatchewan Financial Services Commission  
Ontario Securities Commission  
Autorité des Marchés Financiers  
Nova Scotia Securities Commission  
The Manitoba Securities Commission  
TSX Venture Exchange

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Dear Sirs/Mesdames:

As required by subparagraph (5)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of Northern Financial Corporation dated March 15, 2013 (the "Notice") and, based on our knowledge of such information at this time, we agree with each statement contained in the Notice.

Yours sincerely,

A handwritten signature in black ink that reads "Grant Thornton LLP".

Chartered Accountants  
Licensed Public Accountants