

April 5, 2013

Grant Thornton LLP
McGovern, Hurley, Cunningham, LLP

Re: Notice of Change of Auditors

In compliance with section 4.11 of National Instrument 51-102 – Continuous Disclosure Obligations ("NI 51-102"), please be advised as follows:

1. On February 14, 2013, Grant Thornton LLP resigned as Northern Financial Corporation's ("NFC") auditors. On April 5, 2013 McGovern, Hurley, Cunningham, LLP was appointed as NFC's successor auditors.
2. Grant Thornton resigned on its own initiative as a result of a restructuring of the amounts owing to it by NFC.
3. The board of directors of NFC and its audit committee accepted the resignation of Grant Thornton LLP.
4. None of Grant Thornton's reports on NFC's financial statements for the financial years ended March 31, 2011 or March 31, 2012 nor for any period subsequent thereto for which an audit report was issued, preceding the date of this notice, contained any reservations.
5. The Board of Directors is of the opinion that there are no "reportable events" as such term is defined in section 4.11(1) of NI 51-102.

Please review this letter and advise the Board of Directors of the Corporation in writing whether you agree, disagree (including the reasons why) or have no basis to agree or disagree with each statement contained in this Notice.

It is further requested that you address your response to the relevant securities regulatory authorities (list of addresses attached hereto) and deliver the response to us as soon as possible.

NORTHERN FINANCIAL CORPORATION



Per: _____

Vic Alboini
Chief Executive Officer

List of Addresses

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

Ontario Securities Commission
Box 55, 1903
20 Queen Street West
Toronto, ON M5H 3S8

British Columbia Securities Commission
701 West Georgia Street
P.O. Box 10142, Pacific Centre
Vancouver, BC V1Y 1L2

Authorite des Marches Financiers
800, Square Victoria, 22e etage
C.P. 246, Tour de la Bourse
Montreal, QU
H4Z 1G3

New Brunswick Securities Commission
85 Charlotte Street, Suite 300
Saint John, NB E2L 2J2

Nova Scotia Securities Commission
P.O. Box 458
Halifax, NS B3J 2P8

Saskatchewan Financial Services Commission
Suite 601-1919 Saskatchewan Drive
Regina, SK S4P4H2

The Manitoba Securities Commission
500-400 St. Mary Avenue
Winnipeg, MB R3C 4K5

TSX Venture Exchange
10th Floor, 300 – 5th Avenue SW
Calgary, AB T2P 3C4