



May 5, 2011

Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission  
Saskatchewan Financial Services Commission  
Manitoba Securities Commission  
Autorité des marchés financiers  
New Brunswick Securities Commission  
Nova Scotia Securities Commission

Grant Thornton LLP  
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Dear Sirs/Mesdames:

**Re: Northern Financial Corporation- Change of Auditor**

Pursuant to National Instrument 51-102 – *Continuous Disclosure Obligations*, we have reviewed the information contained in the Notice of Change of Auditor of Northern Financial Inc. dated May 5, 2011 (the “Notice”) and, based on our knowledge of such information at this time, we agree with the statements made in the Notice.

Yours very truly,

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

Toronto, Ontario

cc: Northern Financial Inc.