

August 11, 2011

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission  
Saskatchewan Financial Services Commission  
Manitoba Securities Commission  
New Brunswick Securities Commission  
Nova Scotia Securities Commission  
Prince Edward Island Securities Office  
Securities Commission of Newfoundland and Labrador  
TSX Venture Exchange

Dear Sirs/Mesdames:

**Re: Northern Iron Corp.**

We refer to the final long form prospectus of the Company (the "Prospectus") dated August 11, 2011 relating to the issue and sale of a combination of up to 41,666,666 non flow-through units of the Company at a price of \$0.30 per unit and up to 15,151,515 flow-through units of the Company at a price of \$0.33 per unit, subject to a minimum aggregate offering of \$5,000,000 and a maximum aggregate offering of \$12,500,000, filed under the Securities Acts of each of the provinces of Ontario, British Columbia, Alberta, Saskatchewan, Manitoba, New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland and Labrador.

We consent to the use in the above mentioned Prospectus our report dated November 19, 2010 to the Board of Directors of the Company on the following financial statements (the "Financial Statements"):

- balance sheet as at September 30, 2010; and
- statements of loss, comprehensive loss, deficit and cash flows for the period from incorporation to September 30, 2010.

We report that we have read the Prospectus and all information specifically incorporated therein. We have complied with Canadian generally accepted standards for an auditor's involvement with offering documents. We 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 the Financial Statements.

This letter is provided solely for the purposes of assisting the securities regulatory authorities named above to which it is addressed in discharging their responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based upon it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions or actions taken based on this letter.

Yours truly,

*MNP LLP*

**MNP LLP**  
**Chartered Accountants**  
**Vancouver, British Columbia**

**MNP**