

January 5, 2012

**British Columbia Securities Commission**

PO Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, BC  
V7Y 1L2

**Canadian National Stock Exchange (CNSX)**

220 Bay Street, 9<sup>th</sup> Floor  
Toronto, ON  
M5J 2W4

**Alberta Securities Commission**

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

Dear Sirs:

**Re: Northern Lights Resources Corp. (the "Company")**

We refer to the prospectus of the Company dated January 5, 2012 relating to the offering of a minimum of 3,500,000 units to a maximum of 4,500,000 units at a price of \$0.10 per unit.

We consent to the use, in the above mentioned prospectus, of our report dated January 5, 2012 to the directors of the Company on the following financial statements:

Balance sheets as at April 30, 2011, 2010 and 2009.

Statements of operations, comprehensive loss and deficit and cash flows  
for the years ended April 30, 2011, 2010 and 2009.

We report that we have read the prospectus and 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.



Page 2...

This letter is provided solely for the purpose of assisting the securities regulatory authorities 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 on 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 made or actions taken based on this letter.

Yours very truly,

**“DAVIDSON & COMPANY LLP”**

**DAVIDSON & COMPANY LLP**  
Chartered Accountants