

MAITLAND & COMPANY

BARRISTERS AND SOLICITORS

625 HOWE STREET, SUITE 700
VANCOUVER, BRITISH COLUMBIA
CANADA V6C 2T6

TEL: 604.681-7474 EXT 127
FAX: 604.681.3896
e-mail: lightfoot@maitland.com

January 5, 2012

SEDAR Project: 01773430

BC Securities Commission
701 W. Georgia Street
Vancouver, B.C.

Alberta Securities Commission
4th Floor, 300 – 5th Avenue SW
Calgary, Alberta

Dear Sirs:

**Re: Northern Lights Resources Corp. (the “Company”);
Final IPO Prospectus dated January 5, 2012 (“Prospectus”)**

We refer to the Prospectus of the Company relating to the sale and issue of a minimum 3,500,000 units (“Units”) and 4,500,000 Units at a price of \$0.10 per Unit. Each Unit is comprised of one common share (“Share”) and one common share purchase warrant (“a “Unit Warrant”), each Unit Warrant entitling the holder to acquire one additional Share at an exercise price of \$0.15 per Share at any time during the 24 months following closing of the Prospectus offering.

We consent to being named in the Prospectus and to the use in the Prospectus of our opinion regarding certain income tax matters pertaining to the Company’s common shares.

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 our opinion or that are within our knowledge as a result of our services performed for the Company in respect of our opinion.

Yours truly,

MAITLAND & COMPANY

Per: “*Jeffrey B. Lightfoot*”

Jeffrey B. Lightfoot

JBL/

cc Northern Lights Resources Corporation
cc Canadian National Stock Exchange