

April 16, 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 9th 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 amended and restated prospectus of the above Company dated April 16, 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 are the auditors of the Company and under date of April 16, 2012, we have reported on the following financial statements in the prospectus:

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.

The prospectus also includes the following unaudited interim financial statements:

Statement of financial position as at January 31, 2012;

Statements of comprehensive loss, changes in equity and cash flows for the nine month periods ended January 31, 2012 and 2011.

We have not audited any financial statements of the Company as at any date or for any period subsequent to April 30, 2011. Although we have performed an audit for the year ended April 30, 2011, the purpose and therefore the scope of the audit was to enable us to express an opinion on the financial statements as at April 30, 2011 and for the year then ended, but not on the financial statements for any interim period within that year.



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Therefore, we are unable to and do not express an opinion on the above-mentioned unaudited interim financial statements, nor on the financial position, results of operations or cash flows as at any date or for any period subsequent to April 30, 2011.

We have, however, performed a review of the unaudited interim financial statements of the Company as at January 31, 2012 and for the nine month periods ended January 31, 2012 and 2011. We performed a review in accordance with Canadian generally accepted standards for a review of interim financial statements by an entity's auditor. Such an interim review consists principally of applying analytical procedures to financial data, and making enquiries of, and having discussions with, persons responsible for financial and accounting matters. An interim review is substantially less in scope than an audit, whose objective is the expression of an opinion regarding the financial statements. An interim review does not provide assurance that we would become aware of any or all significant matters that might be identified in an audit.

Based on our review, we are not aware of any material modification that needs to be made for these interim financial statements to be in accordance with International Financial Reporting Standards.

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 relied on 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