



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

July 21, 2009

Mr. Damian O'Hara  
President  
Northern Minerals, Inc.  
167 Caulder Drive  
Oakville, Ontario, Canada L6J 4T2

**Re: Northern Minerals, Inc.  
Item 4.01 Form 8-K  
Filed July 2, 2009  
File No. 333-144840**

Dear Mr. O'Hara:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Brad Skinner  
Senior Assistant Chief Accountant