



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

DIVISION OF  
CORPORATION FINANCE

January 10, 2011

**Via U.S. Mail and Fax (905) 248-3277**

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

**Re: Larry O'Donnell, CPA, P.C. Audit Opinion  
Periodic Report on Form 8-K, Item 4.01  
Amended on January 6, 2011  
File No. 333-144840**

Dear Mr. O'Hara:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Brad Skinner  
Senior Assistant Chief Accountant