

NORTHGATE MINERALS CORPORATION

FORM 51-102F3

Material Change Report

1. Name and Address of Company

Northgate Minerals Corporation ("Northgate")
404 – 815 Hornby Street
Vancouver, British Columbia V6Z 2E6

2. Date of Material Change

September 15, 2006.

3. News Release

A news release disclosing the material change was issued in Vancouver, British Columbia, on September 15, 2006.

4. Summary of Material Change

Northgate announced that it is amending and restating its unaudited financial results for the second quarter of 2006 in order to correct an inadvertent accounting error which led to an overstatement of revenue. Northgate's restated second quarter revenue is \$105,348,000 rather than \$114,695,000 as originally reported.

5. Full Description of Material Change

Northgate announced that it is amending and restating its unaudited financial results for the second quarter of 2006 in order to correct an inadvertent accounting error which led to an overstatement of revenue.

Northgate's restated second quarter revenue is \$105,348,000 rather than \$114,695,000 as originally reported. As a direct result of the correction to revenue the future income tax recovery rises from \$17,000,000 to \$20,500,000. The overall effect of the changes flowing from the revenue and future income tax recovery restatement is a reduction in net earnings for the quarter from \$56,162,000 or \$0.25 per diluted common share to \$50,315,000 or \$0.22 per diluted common share.

The Corporation's balance sheet has been restated to reflect a reduction in concentrate settlements and other receivables from \$72,689,000 to \$63,342,000, an increase in the future income tax asset from \$32,815,000

to \$36,315,000 and a reduction in retained earnings from \$95,574,000 to \$89,727,000.

Northgate's cash flow from operations, cash generated during the period and the ending cash position are not impacted by the restatement.

Since the accounting error was detected and corrected during the remediation phase of the Corporation's Sarbanes Oxley 404 project it will not have an adverse effect on the Corporation's SOX 404 compliance requirement. Northgate's SOX 404 project continues to remain on schedule for full compliance by year-end.

Northgate has filed the restated second quarter financial statements and MD&A with Canadian and US securities regulators.

6. Reliance on Subsection 7.1(2) or (3) of National Instrument 51-102

Not applicable.

7. Omitted Information

Not applicable.

8. Executive Officers

For further information about this material change, contact Kenneth Stowe, President and Chief Executive Officer, at (416) 216-2772.

9. Date of Report

DATED at Vancouver, British Columbia this 19th day of September, 2005.

(signed) _____
Bruce M. McKay
Secretary