Form 51-102F3
Material Change Report

PART 1 GENERAL INSTRUCTIONS AND INTERPRETATION

(a) Confidentiality

If this Report is filed on a confidential basis, state in block capitals "CONFIDENTIAL" at the beginning of the Report.

(b) Use of "Company"

Wherever this Form uses the word "company" the term includes other types of business organizations such as partnerships, trusts and other unincorporated business entities.

(c) Numbering and Headings

The numbering, headings and ordering of the items included in this Form are guidelines only. You do not need to include the headings or numbering or follow the order of items in this Form. Disclosure provided in response to any item need not be repeated elsewhere.

(d) Defined Terms

If a term is used but not defined in this Form, refer to Part 1 of National Instrument 51-102 and to National Instrument 14-101 *Definitions*. If a term is used in this Form and is defined in both the securities statute of a local jurisdiction and in National Instrument 51-102, refer to section 1.4 of Companion Policy 51-102CP.

(e) Plain Language

Write the Report so that readers are able to understand it. Consider both the level of detail provided and the language used in the document. Refer to the plain language principles listed in section 1.5 of Companion Policy 51-102CP. If you use technical terms, explain them in a clear and concise manner.

PART 2 CONTENT OF MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

Northern Superior Resources Inc. (**"Northern Superior"**)
1988 Kingsway, Unit G
Sudbury, Ontario, P3B 4J8
Canada

Item 2 Date of Material Change

December 22, 2009

Item 3 News Release

A news release was disseminated on December 23, 2009 through the facilities of Marketwire.

Item 4 **Summary of Material Change**

Northern Superior is pleased to announce that it has completed its non-brokered private placement which was first announced on December 7, 2009.

Item 5 **Full Description of Material Change**

Please see attached copy of news release.

Item 6 **Reliance on subsection 7.1(2) or (3) of National Instrument 51-102**

This Report is not being filed on a confidential basis in reliance on subsection 7.1(2) or (3) of National Instrument 51-102.

Item 7 **Omitted Information**

No information has been omitted on the basis that it is confidential information.

Item 8 **Executive Officer**

Thomas F. Morris is knowledgeable about the material change and the Report and may be contacted (705) 525 -0992.

Item 9 **Date of Report**

January 5, 2010

Northern Superior Resources Inc.

1988 Kingsway, Unit G
Sudbury, Ontario, Canada
P3B 4J8
Tel: (705) 525- 0992
Fax: (705) 525- 7701

NEWS RELEASE

Northern Superior completes Non-Brokered Private Placement Financing

Sudbury, Ontario, December 23rd, 2009. **Northern Superior Resources Inc. (TSXV:SUP)** (the "Company") is pleased to announce that it has completed its non-brokered private placement which was first announced on December 7, 2009. Gross proceeds of $3,189,739.80 were raised through the issuance of 26,581,165 units at a price of $0.12 per unit. Each unit is comprised of one flow-though common share and one half of a warrant. Each whole warrant entitles the holder to purchase one additional common share of the Company for a period of 2 years at an exercise price of $0.16 in the first year and at a price of $0.20 thereafter.

In connection with the offering, certain registered dealers were issued 1,488,992 warrants to purchase common shares of the Company at a price of $0.12 per share, for two years.

All common shares, warrants and common shares issuable upon exercise of the warrants issued in connection with the offering are subject to a hold period under applicable securities laws, which hold period expires on April 23, 2010.

This financing has been conditionally approved by the TSX Venture Exchange.

Dr. T.F. Morris President and CEO commented: "I would like to thank those who supported this financing including those dealers who were instrumental in raising the funds including, Limited Market Dealer Inc., National Bank Financial, Wellington West Capital Markets Inc., CGE Resources 2009 Inc., and Raymond James Ltd. The funds raised will be used primarily to advance the Company's exciting gold projects in Ontario, and we look forward to sharing the progress of these projects with our shareholders through 2010."

About Northern Superior Resources Inc.
Northern Superior Resources Inc. is a junior exploration company whose focus is exploring for gold on the Superior Province of the Canadian Shield. The Company is a reporting issuer in British Columbia, Alberta, Ontario and Quebec, and trades on the TSX Venture Exchange under the symbol SUP.

For Investors

This press release may include statements about expected future events and/or financial results that are forward-looking in nature and subject to risks and uncertainties. The Company cautions that actual performance will be affected by a number of factors, many of which are beyond its control. Future events and results may vary substantially from what the Company currently foresees. Discussion of the various factors that may affect future results is contained in the Company's recent filings, available on SEDAR.

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For further information, please contact:
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The TSX Venture Exchange Inc. has in no way passed upon the merits of the proposed transaction and has neither approved nor disapproved the contents of this press release