



Deloitte & Touche LLP
360 Main Street
Suite 2300
Winnipeg MB R3C 3Z3
Canada

Tel: 204-942-0051
Fax: 204-947-9390
www.deloitte.ca

March 31, 2008

To the various Securities Commissions and similar regulatory authorities in Canada

Dear Sirs/Mesdames:

RE: New Flyer Industries Inc.
New Flyer Industries Canada ULC (collectively with NFI, the "Company")
New Flyer Holdings, Inc.

We refer to the short form prospectus of the Company dated March 31, 2008 qualifying the distribution of 8,770,000 income deposit securities.

We consent to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated March 17, 2008 to the shareholders of New Flyer Industries Inc. on the following financial statements:

Consolidated balance sheets as at December 30, 2007 and December 31, 2006;

Consolidated statements of operations, comprehensive loss and deficit and of cash flows for the 52-week period ended December 30, 2007 and the 52-week period ended December 31, 2006.

We consent to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated March 27, 2007 to the shareholders of New Flyer Holdings, Inc. on the following financial statements:

Consolidated balance sheets as at December 31, 2006 and January 1, 2006;

Consolidated statements of operations and deficit and cash flows for the 52-week period ended December 31, 2006 and the 19-week period ended January 1, 2006.

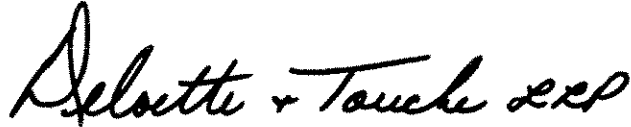
We report that we have read the short form prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements.

March 31, 2008

Page 2

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 used 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,

A handwritten signature in black ink that reads "Deloitte + Touche LLP". The signature is written in a cursive, flowing style.

Chartered Accountants

/sb