

**IN THE MATTER OF NATIONAL POLICY 43-201
MUTUAL RELIANCE REVIEW SYSTEM FOR
PROSPECTUSES AND ANNUAL INFORMATION FORMS**

AND

**IN THE MATTER OF
NORTHERN SPIRIT RESOURCES INC.**

DECISION DOCUMENT

This preliminary mutual reliance review system decision document evidences that preliminary receipts of the regulators in each of Alberta, British Columbia, Ontario have been issued for a preliminary CPC Prospectus of the above issuer dated November 22, 2007.

DATED at Calgary, Alberta this November 22, 2007.

Alberta Securities Commission

Per: “Agnes Lau”
Agnes Lau, CA
Associate Director, Corporate Finance

Note:

The issuance of this decision document is not to be construed as meaning that the adequacy of the preliminary materials has been established. The materials are being reviewed and initial comments will be furnished to you as soon as possible.

SEDAR Project # 1186445