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Our File No. 2034-0*

December 5, 2014

BY SEDAR

Ontario Securities Commission
20 Queen Street West, 20th Floor
Toronto, ON M5H 3S8

Dear Sirs/Mesdames:

Re: Goldrea Resources Corp. (the "Company")

On behalf of the Company, we are re-submitting the Company's audited financial statements and Management Discussion Analysis for year ended July 31, 2014 in order to rectify its failure in its original filing to include Ontario as a jurisdiction in which it is a reporting issuer.

Yours truly,
VECTOR CORPORATE FINANCE LAWYERS

"Melody Yiu"

Per:
Melody Yiu

/msy