



TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

We are refiling the interim financial statements for the second quarter ended September 30, 2011, as our common shares will commence trading on the TSX on January 16, 2012 and, as a result, our Company will become a reporting issuer in Ontario.

DATED this 13th day of January, 2012.

MEADOW BAY GOLD CORPORATION

"Robert Dinning"
Chairman & CEO