



**ASIA PACIFIC
RESOURCES LTD.**

January 24th, 2005

Via Sedar

British Columbia Securities Commission
Ontario Securities Commission
Alberta Securities Commission
Saskatchewan Securities Commission
Manitoba Securities Commission
Quebec Securities Commission
Nova Scotia Securities Commission
Securities Division, Department of Justice, Newfoundland
Office of the Administrator, New Brunswick
Registrar of Securities, Prince Edward Island
Registrar of Securities, Yukon
Nunavut Territories Securities Commission
Northwest Territories Securities Commission
Toronto Stock Exchange

CONTINUOUS DISCLOSURE

Dear Sirs:

This letter is to file our material change report in connection with our news release dated January 11, 2005, together with the relevant material document. Attached is a Consulting Agreement between Asia Pacific Resources Ltd. and Pacific Alliance Group Worldwide, specialist advisers retained by the Company on a success fee basis to assist the Company to secure an Udon South Mining Lease.

Yours truly,

ASIA PACIFIC RESOURCES LTD.

/s/ Doris Meyer

Doris Meyer
Assistant Corporate Secretary