



Ontario
Securities
Commission

Commission des
valeurs mobilières
de l'Ontario

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November 2, 2005

VIA SEDAR

Cobly, Monet, Demers,
Delage & Crevier LLP
Tour McGill College
1501 McGill College Avenue
Suite 2900
Montreal Quebec
H3A 3M8

Attention: Valerie Miglia

Dear Sirs/Mesdames:

**Re: Yorbeau Resources Inc (Yorbeau) - SEDAR Project No. 831477
Amendment dated November 2, 2005 (the Amendment) to Rights Offering
Circular dated October 25, 2005**

We acknowledge receipt of the Amendment and we do not require changes to be made to the document.

Yours very truly,

"Cameron McInnis"

Cameron McInnis
Manager, Corporate Finance