



Suite 1220-789 West Pender St, Vancouver, BC, Canada V6C 1H2
Tel: (604) 669-9330 Fax: (604) 669-9335
Toll Free: 1-866-669-9377
Web site: www.lateegra.com Email: info@lateegra.com
Trading Symbols: LEG – TSX Venture and LTG – Frankfurt

December 31, 2004

SEDAR

B.C. Securities Commission
9th Floor, 701 W. Georgia Street
Vancouver, B.C.

Attn: Statutory Filings

Dear Sir or Madam:

Re: Lateegra Resources Corp. - Material Change Report

Attached herewith please find a Form 51-102F3 regarding a material change of December 31, 2004.

Yours truly,

“MICHAEL TOWNSHEAD”

Michael Townsend,
President

Enclosure

c.c. - Alberta Securities Commission (SEDAR)