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FILE NUMBER 67554-00010

November 5, 2007

Alberta Securities Commission
British Columbia Securities Commission
Saskatchewan Financial Services Commission
Manitoba Securities Commission
Ontario Securities Commission

Dear Sir/Madam:

**Re: Southern Pacific Resource Corp. (the “Southern Pacific”)
Project 01178334 - Material Change Report - November 7, 2007**

This letter has been provided on behalf of our client Southern Pacific for the purposes of adding the Saskatchewan Securities Commission, Manitoba Securities Commission and the Ontario Securities Commission, as recipient agencies in connection with the Material Change Report; filed under SEDAR Project Number 01178334 under which this letter is submitted.

We trust the enclosed is satisfactory. If you have any questions regarding the above, please contact the undersigned.

Yours truly,
DAVIS LLP

Per: *“Trevor Wong-Chor*

Trevor Wong-Chor
Partner

TPW/bxb