

Mail Stop 6010

November 26, 2007

Via U.S. Mail and Facsimile to 82-4-1621-5090

Gi Hoon Joung  
Chief Financial Officer  
Mirae Corporation  
#9-2, Cha Am-Dong  
Chun An City, Choong-Nam 330-200  
Republic of Korea

**Re: Mirae Corporation  
Form 20-F for the Fiscal-Year Ended December 31, 2006  
Filed July 16, 2007  
File No. 000-30376**

Dear Mr. Gi Hoon Joung:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Martin James  
Senior Assistant Chief Accountant