

TULLOCH RESOURCES LTD.

Suite 1209 – 409 Granville Street
Vancouver, British Columbia V6C 1T2

January 5, 2012

BY SEDAR

British Columbia Securities Commission
701 West Georgia Street P.O. Box 10142,
Pacific Center
Vancouver, British Columbia
V7Y 1L2

Dear Sirs/Mesdames:

Re: Tulloch Resources Ltd. Continuous Disclosure Review of October 31, 2011 Interim Financial Reports Filed on SEDAR December 29, 2011

Tulloch Resources Ltd. (the “Company”) acknowledges receipt of your email, dated December 29, 2011 regarding the above referenced matter(s). The Company’s responses to the deficiencies set out in your email are as follows.

Management Discussion and Analysis

The Company has now filed the correct management’s discussion and analysis (“MD&A”) for the period ended October 31, 2011. Inadvertently, the Company’s SEDAR filer had filed the MD&A for an earlier period.

Financial Statements

The Company has re-filed amended and restated financial statements. Changes made to the Financial Statements are summarized below:

- Inserted a *Notice to Reader* that the Company’s Auditor did not review the financial reports required by item 4.3(3) of NI 51-102. Also in the *Notice to Reader* are descriptions of the required changes below;
- Currency presentation in Canadian dollars now prominently displayed in the header on each page and in Note 2(a);
- Statement of Changes in Equity now included;
- Note 2(f), regarding a pre-transition Canadian GAAP term, now amended to comply with International Financial Reporting Standards (“IFRS”); and
- Note 9, regarding the disclosure of applicable exemptions and exceptions applied in the conversion from Canadian GAAP to IFRS, now amended.

Certifications

The Company had filed Certifications on incorrect forms, and now has also filed the correct Certifications for the re-filing of the period ending October 31, 2011.

If you have any additional inquires or comments please contact the writer by fax or email as set out on the Company's SEDAR profile.

**ON BEHALF OF THE BOARD
TULLOCH RESOURCES LTD.**

Per: "Stuart Wooldridge"

Stuart Wooldridge
CFO

For further information, please contact:

Stuart Wooldridge
604-817-0534