

**TULLOCH RESOURCES LTD.**

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

Thursday, January 10, 2013

**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. October 31, 2012 Interim Financial Statements**

Tulloch Resources Ltd. (the “Company”) acknowledges receipt of your letter dated December 28, 2012 regarding the above referenced matter(s). The Company’s responses to the deficiencies set out in your letter are as follows.

**Statement of Changes in Equity**

The Company has corrected the statement to show proper reporting periods. The prior filing inadvertently did not have the October 31, 2011 figures, but instead the August 1, 2010 figures.

**Statement of Compliance**

A statement of compliance with IAS34 for quarterly filings has been provided. The revised statement replaces the original statement that is required for annual rather than quarterly filings.

The above amendments have been made to comply with Policy and form requirements at the British Columbia Securities Commission request. There are no changes other than discussed above to the originally filed statements.

The Company has re-filed amended financial statements and certifications on form 52-109F2R. If you have any additional inquiries 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  
CEO

**For further information, please contact:**

Stuart Wooldridge  
604-817-0534