



October 1, 2018

BC Securities Commission
P.O. Box 10142
Pacific Center
701 West Georgia Street
Vancouver BC
Canada V7Y 1L2

Attention: Financial Reporting

Dear Sirs:

**Re: Rochester Resources Ltd. (“Rochester” or the “Company”)
SEDAR Project # 62826547**

Further to our earlier cover letter of today’s and re-filing of Rochester’s audited financial statements for the year ended May 31, 2018, the actual audit report from our auditors was not inserted in the re-filed financials.

The correct document to correct this re-filing error has now been filed as another addition to SEDAR Project #62826547. [If possible it would be much appreciated if you could please delete the re-filed financials that did not include the audit report.]

Sorry for the inconvenience this has caused.

Yours very truly,

ROCHESTER RESOURCES LTD.

Per: “*Nick DeMare*”

Nick DeMare
Director