



May 22, 2018

British Columbia Securities Commission  
701 West Georgia Street  
Vancouver, BC V7Y 1L2

Attention: Manjit Dhillon

Dear Sirs:

RE: Bell Copper Corporation (the "Company") Annual Financial Statements

Further to your letter of May 14, 2018 we have re-filed the MD&A which now includes a summary of quarterly results for each of the eight most recent completed quarters.

We have also filed new CEO and CFO certifications.

Yours truly,

**BELL COPPER CORPORATION**

*c/s "Tim Marsh"*

Per: Tim Marsh, CEO