

Mail Stop 3561

November 20, 2006

Brett D. Mayer, President
Bingham Canyon Corp.
3359 South Main Street # 584
Salt Lake City, UT 84115

**Re: Bingham Canyon Corp.
Form 10-KSB for Fiscal Year Ended
December 31, 2005
File No. 0-31549**

Dear Mr. Mayer:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Branch Chief