



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 18, 2012

Mr. David Hackman  
Chief Executive Officer  
Pacific Copper Corp.  
3040 N. Campbell Avenue, Suite 101  
Tucson, AZ 85719

**Re: Pacific Copper Corp.  
Form 10-K for Fiscal Year Ended  
October 31, 2011  
Filed February 14, 2012  
File No. 000-52495**

Dear Mr. Hackman:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended October 31, 2011  
Form 10-Q for the Quarter Ended January 31, 2012  
Form 10-Q for the Quarter Ended April 30, 2012

General

1. We note you have not submitted Interactive Data pursuant to Item 601(b)(101) of Regulation S-K. Please tell us why such data is not required to be submitted or amend to provide.
2. In future filings, including any amendments to these Forms 10-K and 10-Q, please indicate on the cover page by check mark whether you submitted electronically every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T.

Section 302 Certifications

3. We note that your Section 302 certifications do not comply with the language required by Item 601(31) of Regulation S-K in the following respect:
- The head note to paragraph 4 does not include a reference to internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f))
- Please confirm to us in future filings, including any amendments to these Forms 10-K and 10-Q, you will revise your certifications to address the matter noted above.

Other Exchange Act Reports

4. Please tell us when you are planning to file your Form 10-Q for the quarterly period ended July 31, 2012. Please note that this quarterly report is currently delinquent. When filing such Form 10-Q, consider the fact that this Form 10-Q will not be filed timely and the impact on your conclusion on the effectiveness of your disclosure controls and procedures (e.g. ineffective) as of July 31, 2012.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Mr. David Hackman  
Pacific Copper Corp.  
October 18, 2012  
Page 3

You may contact Raj Rajan, Senior Staff Accountant at 202-551-3388 or Brian K. Bhandari, Branch Chief at 202-551-3390 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining