

**X-Cal Resources Ltd.**  
PO Box 48479 Bentall Centre  
Vancouver, BC V7X 1A0  
Tel: (604) 662-8245 Fax: (604) 688-7740

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OFFICE OF INTERNATIONAL  
CORPORATE FINANCE

**DELIVERED BY MAIL**

July 15, 2004

Office of International Corporate Finance  
Securities & Exchange Commission  
450 - 5th Street NW  
Mail Stop 3-9  
Washington, DC 20549 USA



**SUPPL**

To Whom It May Concern:

**Re: XCL - EXEMPTION # 82-1655**

Please find enclosed the latest news release for X-Cal Resources Ltd, which is dated July 15, 2004.

Sincerely,  
**X-CAL RESOURCES LTD.**

*Sharon Mac Lellan*

*for*

Karen McNair.

/km

encls

**PROCESSED**

JUL 26 2004

**THOMSON  
FINANCIAL**

*Jul 7/26*