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SEC Mail Processing  
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OCT 26 2009

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October 14, 2009

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

**SUPPL**

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

To Whom It May Concern:

Enclosed please find the most recent news release for X-Cal Resources Ltd. (dated October 14, 2009).

Thank you.

Sincerely,

Susannah Lam for X-Cal Resources Ltd.

*dlw 10/29*

OCT 26 2009

**X-Cal Resources Ltd.**

TSX/XCL

October 14, 2009  
Washington, DC  
110**News Release****MINERAL RESOURCES AND INVENTORY  
SLEEPER GOLD PROPERTY, NEVADA**

Higher gold prices have resulted in requests for a re-release of the resource figures for Sleeper, highlighting the gold and silver resources at lower cut-off grades.

X-Cal received an independent resource calculation and mineral inventory from Giroux Consultants Limited of Vancouver, BC for the Sleeper Gold Property (100% X-Cal), located in Humboldt County, Nevada in the form of a comprehensive NI 43-101 technical report authored by Gary H. Giroux MA.Sc., P.Eng and co-authored by Larry Kornze P.Eng and Larry G. Martin CPG in September of 2008.

The release of the above report highlighted gold and silver resources at 0.4 gram per ton cut-off. A number of Nevada gold companies have recently published their resource figures highlighting their inventories at 0.2 gram cut-off.

The following re-release highlights the lower cut-off grade resources\* at Sleeper.

The current gold and silver resources at Sleeper are summarized in Table 1, Table 2 and Table 3 and attached graphics.

**In-Ground MINERAL INVENTORY: Table 1 and 2**

<b>Table 1: SLEEPER ALL BLOCKS CLASSED INDICATED</b>					
<b>Au Cutoff (g/t)</b>	<b>Tonnes &gt; Cutoff (tonnes)</b>	<b>Grade &gt; Cutoff</b>			
		<b>Au (g/t)</b>	<b>Ag (g/t)</b>	<b>Ounces Au</b>	<b>Ounces Ag</b>
* 0.20	84,310,000	0.465	4.89	1,260,000	13,260,000
0.30	45,470,000	0.654	5.38	960,000	7,870,000
<b>0.40</b>	<b>26,960,000</b>	<b>0.868</b>	<b>5.80</b>	<b>750,000</b>	<b>5,030,000</b>
0.50	18,040,000	1.077	6.39	620,000	3,710,000
0.60	13,250,000	1.269	7.01	540,000	2,990,000
0.70	10,230,000	1.453	7.67	480,000	2,520,000
0.80	8,000,000	1.650	8.40	420,000	2,160,000
0.90	6,340,000	1.859	8.84	380,000	1,801,000
1.00	5,190,000	2.062	9.47	340,000	1,581,000
1.10	4,320,000	2.266	10.16	315,000	1,411,000
1.20	3,670,000	2.466	10.82	291,000	1,277,000
1.30	3,250,000	2.623	11.27	274,000	1,178,000
1.40	2,860,000	2.796	11.75	257,000	1,081,000
1.50	2,550,000	2.961	12.00	243,000	984,000
1.60	2,290,000	3.123	12.22	230,000	900,000
1.70	2,040,000	3.301	12.70	217,000	833,000
1.80	1,830,000	3.479	13.19	205,000	776,300
1.90	1,660,000	3.650	13.52	195,000	721,500
2.00	1,510,000	3.812	13.90	185,000	674,600

<b>Table 2: SLEEPER ALL BLOCKS CLASSED INFERRED</b>					
<b>Au Cutoff</b>	<b>Tonnes &gt; Cutoff</b>	<b>Grade &gt; Cutoff</b>			
<b>(g/t)</b>	<b>(tonnes)</b>	<b>Au (g/t)</b>	<b>Ag (g/t)</b>	<b>Ounces Au</b>	<b>Ounces Ag</b>
<b>* 0.20</b>	<b>117,710,000</b>	<b>0.328</b>	<b>5.68</b>	<b>1,240,000</b>	<b>21,480,000</b>
0.30	50,600,000	0.437	6.17	710,000	10,040,000
<b>0.40</b>	<b>20,000,000</b>	<b>0.587</b>	<b>6.60</b>	<b>380,000</b>	<b>4,240,000</b>
0.50	8,820,000	0.770	7.46	220,000	2,110,000
0.60	4,950,000	0.949	7.39	150,000	1,180,000
0.70	2,960,000	1.152	7.68	110,000	730,000
0.80	1,560,000	1.520	7.87	80,000	390,000
0.90	1,010,000	1.893	7.42	60,000	241,000
1.00	810,000	2.129	6.22	60,000	162,000
1.10	710,000	2.277	6.02	52,000	138,000
1.20	630,000	2.428	6.32	49,000	128,000
1.30	570,000	2.552	6.65	47,000	122,000
1.40	510,000	2.684	7.04	44,000	115,000
1.50	480,000	2.765	7.26	43,000	112,000
1.60	430,000	2.902	7.42	40,000	103,000
1.70	390,000	3.047	7.35	38,000	92,000
1.80	360,000	3.161	7.55	37,000	87,300
1.90	340,000	3.234	7.70	35,000	84,100
2.00	310,000	3.324	7.60	33,000	75,800

<b>Table 3: ABOVE-GROUND INFERRED RESOURCE LOCATED IN THE HEAPS AND TAILS – SLEEPER PROJECT</b>								
<b>AREA</b>	<b>Tons Placed</b>	<b>Tonnes</b>	<b>Average Grade Au</b>		<b>Au Ounces</b>	<b>Average Grade Ag</b>		<b>Ag Ounces</b>
			<b>Au (oz/t)</b>	<b>Au (g/t)</b>		<b>Ag (oz/t)</b>	<b>Ag (g/t)</b>	
Pad 1	7,595,860	6,890,919	0.015	0.501	110,935			
Pad 2	5,981,701	5,426,564	0.012	0.411	71,646			
Pad 3	12,581,794	11,414,129	0.012	0.417	152,932			
Pad 4	9,084,620	8,241,513	0.012	0.419	111,046			
ROM South	4,127,400	3,744,353	0.010	0.337	40,584			
ROM North	9,484,900	8,604,645	0.010	0.347	96,110			
<b>Total</b>	<b>48,856,275</b>	<b>44,322,122</b>	<b>0.012</b>	<b>0.409</b>	<b>583,254</b>	<b>0.026</b>	<b>0.877</b>	<b>1,249,983</b>
Mill Tailings	6,600,000	5,987,481	0.020	0.679	130,666	0.224	7.671	1,476,748
<b>TOTAL</b>	<b>55,456,275</b>	<b>50,309,603</b>	<b>0.013</b>	<b>0.441</b>	<b>713,920</b>	<b>0.049</b>	<b>1.686</b>	<b>2,726,731</b>

The in-ground resources for the project are located in the Facilities Area, east of the Sleeper Pit and in the West Wood Area, south west of the pit, in the mine site area of the Property (See Attached Graphics).

Facilities contains 1,891 drill holes totaling 242,016 m. West Wood contains 437 drill holes totaling 85,194 m. (see Tables 1 and 2).

Above-ground material, containing gold and silver located in the heap leach pads and tailings at Sleeper is also classified as resource (see Table 3).

Investors are cautioned that the mineral resource figures do not imply economics and are presented for the purpose of inventory and for guiding ongoing work.

A preliminary economic assessment is in progress for Sleeper which will likely focus on the potential of higher grade "in-ground" resources and already mined "above-ground" precious metals within the inventory.

## **SUMMARY**

A Preliminary Economic assessment of the Sleeper resources is pending.

The attached graphics should assist with visualization of the Sleeper Gold and Silver Resource.

The September 2008 NI 43-101 technical report contains detail on the methods of calculation, quality control and references and is available at [www.x-cal.com](http://www.x-cal.com)

The report also documents priority drill targets and includes comprehensive information as required by NI 43-101.

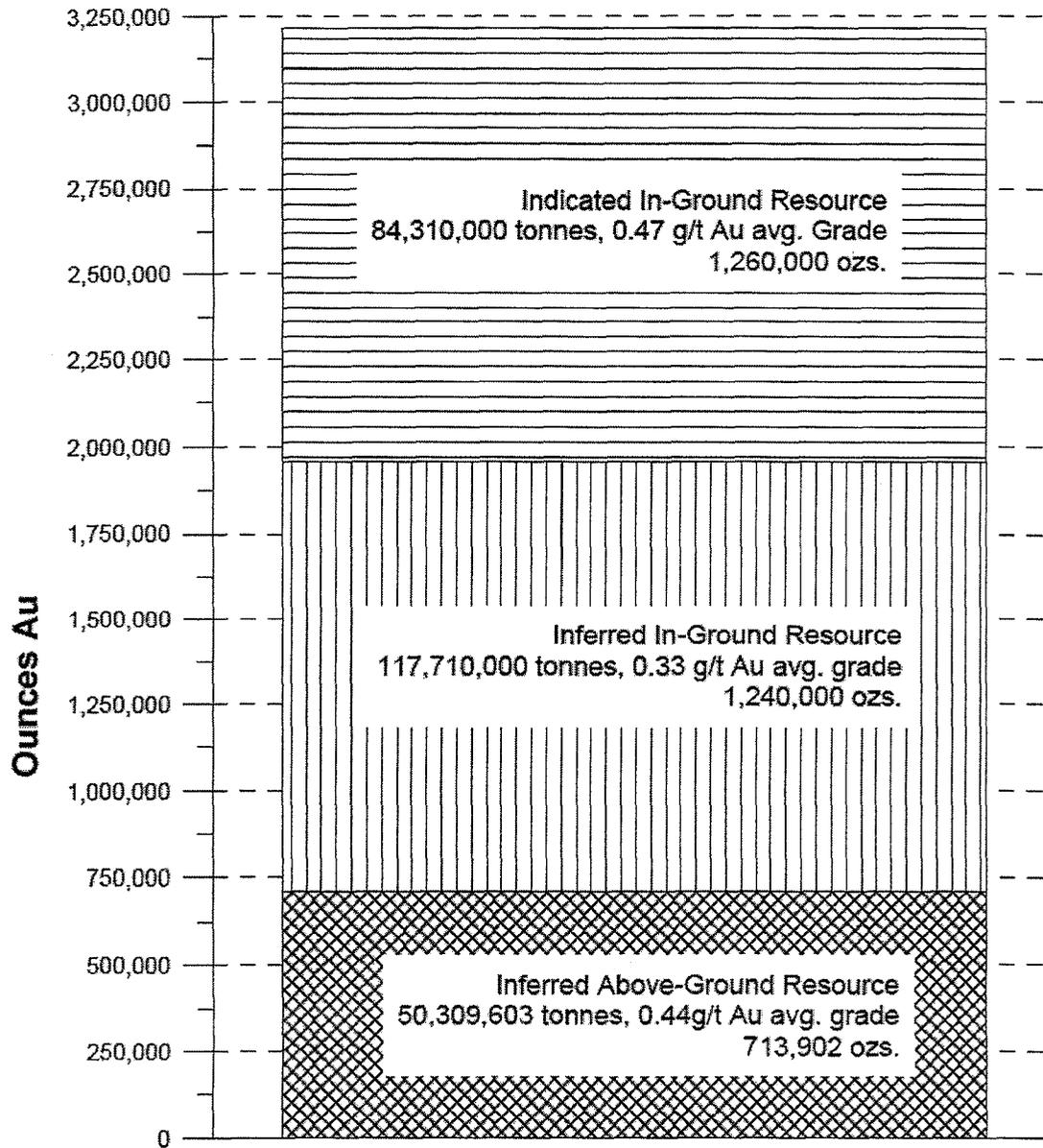
The Sleeper resource occurs within a portion of the 30 square mile district scale property.

The contents of this release have been reviewed by Larry Kornze P.Eng and Larry G. Martin CPG, who are "Qualified Persons" as defined by NI 43-101. Mr. Kornze is a director of X-Cal and Mr. Martin is X-Cal's Senior Geologist.

Quality control and data verification consistent with good industry practice, including use of accredited labs for assays, insertion of standards and check assays have been completed and are documented in detail in the pending NI 43-101 technical report. Drill data attributable to Amax and Placer Dome, which preceded NI 43-101, does not have documentation for sample preparation, bagging, security, and transportation practices. However, summary data sheets and summary reports prepared by these companies and by the analytical labs are available.

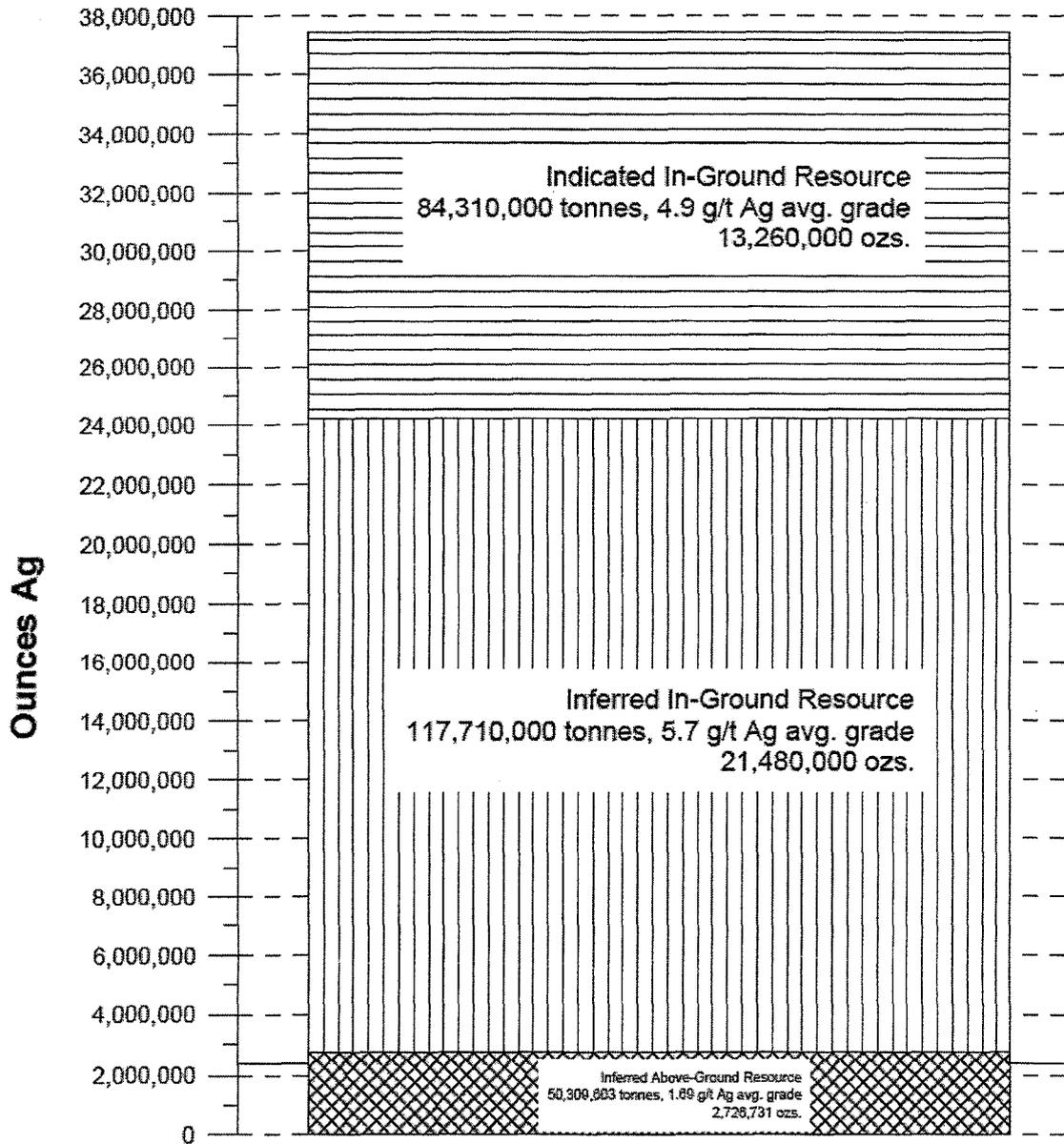
See Inventory Graphics (Pages 4 & 5) and caveats (Page 6).

# Sleeper Gold Inventory



X-Cal Resources Ltd. 2008

## Sleeper Silver Inventory



**X-Cal Resources Ltd. 2008**

(1) **Cautionary Note to U.S. Investors concerning estimates of Measured, Indicated and Inferred Resources:** This press release uses the terms “measured”, “indicated” and “inferred” “resources.” We advise U.S. investors that while these terms are recognized and required by Canadian regulations, the U.S. Securities and Exchange Commission does not recognize them. “Inferred resources” have a great amount of uncertainty as to their existence, and great uncertainty as to their economic and legal feasibility. It cannot be assumed that all or any part of an inferred mineral resource will ever be upgraded to a higher category. Under Canadian rules, estimates of inferred mineral resources may not form the basis of a feasibility study or prefeasibility studies, except in rare cases. **U.S. investors are cautioned not to assume that any part or all of a measured, indicated or inferred resource exists or is economically or legally mineable.**

#### **Caution Concerning Forward-Looking Statements**

This release and related documents may contain certain “forward-looking statements” including, but not limited to, statements relating to interpretation of drilling results and potential mineralization, future exploration work at the Sleeper Gold Project, the Mill Creek Gold Project, the Reese River Project and the Spring Valley Area Project and the expected results of this work. Forward looking statements are statements that are not historical facts and are subject to a variety of risks and uncertainties which could cause actual events or results to differ materially from those reflected in the forward-looking statements, including, without limitation: risks related to fluctuations in gold prices; uncertainties related to raising sufficient financing to fund the planned work in a timely manner and on acceptable terms; changes in planned work resulting from weather, logistical, technical or other factors; the possibility that results of work will not fulfill expectations and realize the perceived potential of the Sleeper Gold Project, the Mill Creek Gold Project, the Reese River Project and the Spring Valley Area Project; uncertainties involved in the interpretation of drilling results and other tests; the possibility that required permits may not be obtained in a timely manner or at all; risk of accidents, equipment breakdowns or other unanticipated difficulties or interruptions; the possibility of cost overruns or unanticipated expenses in the work program; the risk of environmental contamination or damage resulting from the exploration operations at the Sleeper Gold Project, the Mill Creek Gold Project, the Reese River Project and the Spring Valley Area Project. Forward-looking statements contained in this release and related documents are based on the beliefs, estimates and opinions of management on the date the statements are made. There can be no assurance that such statements will prove accurate. Actual results may differ materially from those anticipated or projected. X-Cal Resources Ltd. and X-Cal USA, Inc. undertake no obligation to update these forward-looking statements if management’s beliefs, estimates or opinions, or other factors, should change.

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