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VIA SEDAR

May 8, 2012

Ontario Securities Commission
Box 55
Suite 1903, 20 Queen Street West
Toronto, Ontario M5H 3S8

Dear Sirs/Mesdames:

Re: Xtierra Inc. (the "Corporation") - Project # 1896740

Further to the above noted Project # 1896740, the Corporation incorrectly filed its CEO and CFO Certifications in the expired form.

We therefore file the corrected CEO and CFO Certifications.

I trust the enclosed is in order.

Yours truly,
XTIERRA INC.

“Neil J. F. Steenberg”

Neil J. F. Steenberg
Encl.