



January 26, 2011  
British Columbia Securities Commission  
701 West Georgia Street  
Vancouver, B.C.  
V7Y 1L2

Re: Project Numbers 01636981 and 01636982

A review of Armadillo Resources Ltd. ("Armadillo") annual filings, by the British Columbia Securities Commission, for the year ended May 31, 2010 identified Armadillo did not include a Fourth Quarter discussion in the MD&A.

To correct this deficiency Armadillo is refiling its MD&A and the appropriate officer's certificates.

Yours truly

Les Kjosness  
CEO