

LEXARIA CORP.  
Form RW  
May 29, 2012

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**LEXARIA CORP.**  
1130 West Pender Street, Suite 950,  
Vancouver, British Columbia, Canada, V6E 4A4

May 29, 2012

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporate and Finance  
100 F Street NE  
Washington, DC 20549-7010

**Re: Lexaria Corp. (the Company )**  
**Request to Withdraw Registration Statement on Form S-1 (RW)**  
**SEC File Number 333-175689**

Dear Sirs:

Pursuant to Rule 477(a) promulgated under the Securities Act of 1933, as amended, (the Securities Act ), the Company hereby requests immediate withdrawal of its Registration Statement on Form S-1 (File No. 333-175689), which was filed with the Securities and Exchange Commission (the Commission ) on July 21, 2011, along with any exhibits (the Registration Statement ).

The Company believes that withdrawal of the Registration Statement is consistent with the public interest and the protection of investors, as contemplated by Rule 477(a) under the Securities Act. The Company is withdrawing the Registration Statement as current management is reevaluating the Company's financing options. The Company confirms that no securities have been, or will be, distributed, issued or sold pursuant to the Registration Statement or the prospectus contained therein.

We respectfully request that the Commission consent to this application on the grounds that the withdrawal of the Registration Statement is consistent with public interest and the protection of investors, as contemplated by paragraph (a) of Rule 477.

If you have any questions or comments relating to this matter, please contact William Macdonald at 604.648.1670, counsel for the Company.

Yours truly,

**LEXARIA CORP.**

Per: /s/ Chris Bunka

Chris Bunka  
President

