



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F STREET NE  
WASHINGTON, D.C. 20549-7010

DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

March 24, 2006

VIA U.S Mail and Facsimile to 702-243-1869

Mr. Ronald D. Sloan  
Can-Cal Resources Ltd.  
2500 Vista Mar Drive  
Las Vegas, NV 89128

**Re: Can-Cal Resources Ltd.  
Item 4.01 Form 8-K  
Filed March 3, 2006  
File No. 0-26669**

Dear Mr. Sloan:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with more information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

1. Please revise the first paragraph to state that your former auditor was dismissed.
2. In the second and third paragraphs, please revise the period over which there were no disagreements or reportable events to cover the two fiscal years ended prior to the date of change and the subsequent interim period through the date of change.
3. We do not understand how your former auditor could issue a report for the year ended December 31, 2005 if the firm was dismissed in July 2005. Please revise the fourth paragraph to refer to the last two fiscal years for which your former auditor issued reports.

Mr. Ronald D. Sloan  
Can-Cal Resources Ltd.  
March 24, 2006  
page 2

4. Please obtain an updated letter to be filed under Exhibit 16 from the former auditor indicating the firm's agreement with the revisions made pursuant to these comments.

As appropriate, please amend your filing and respond to these comments within five business days or tell us when you will respond. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

If you have any questions, please call Gabrielle Malits, Staff Accountant at (202) 551-3702.

Sincerely,

Jill Davis  
Branch Chief