



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

March 16, 2009

Mr. Ronald D. Sloan
Chief Executive Officer
Can Cal Resources Ltd.
2500 Vista Mar Drive
Las Vegas, Nevada 89128

Re: Can Cal Resources Ltd.
Form 10-KSB for the Fiscal Year Ended December 31, 2007
Filed April 16, 2008
Form 10-KSB for the Fiscal Year Ended December 31, 2006
Filed April 9, 2007
File No. 0-26669

Dear Mr. Sloan:

We have completed our review of your filings and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief