



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