



DIVISION OF  
CORPORATION FINANCE

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

April 20, 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.  
Item 4.01 Form 8-K  
Filed March 24, 2009  
File No. 0-26669**

Dear Mr. Sloan:

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

Sincerely,

Karl Hiller  
Branch Chief