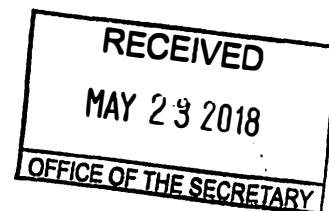


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING
File No. 3-18017

In the Matter of

Can-Cal Resources Ltd., *et al.*,

Respondents.

**DIVISION OF ENFORCEMENT'S REPLY
TO CAN-CAL RESOURCES' SUPPLEMENTAL DOCUMENTS**

On May 22, 2018, the Division of Enforcement ("Division") received in the mail "Respondent Can-Cal Resources Ltd.'s Supplemental Documents in Support of Opposition to Division of Enforcement's Motion for Summary Disposition" dated May 16, 2018. At the previous May 7, 2018 prehearing conference, the Court invited the Division to provide a written response to any supplemental filing submitted by the Respondent, Can-Cal Resources Ltd. ("Can-Cal" or "Respondent"). Accordingly, the Division responds as follows:

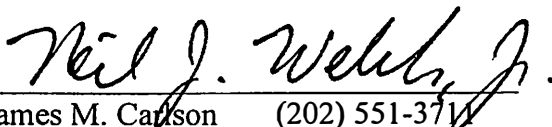
The Division requests that the Court note that Can-Cal failed to include its Chairman's and its Directors' Forms 3 and 4, which the Court specifically asked it to submit at the May 7, 2018 prehearing conference. Additionally, the Division has searched EDGAR, which also establishes that no such Exchange Act Section 16(a) reports have been filed. Thus, Can-Cal continues to demonstrate its high degree of culpability for its delinquently filed periodic reports, and its registration should be revoked under Exchange Act Section 12(j).

Conclusion

For the reasons set forth above, and in its initial and supplemental papers, the Division respectfully requests that the Administrative Law Judge grant the Division's Motion for Summary Disposition and revoke the registration of each class of Can-Cal's securities registered under Exchange Act Section 12.

Dated: May 23, 2018

Respectfully submitted,


James M. Carlson (202) 551-3711
Neil J. Welch, Jr. (202) 551-4731
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-6010

COUNSEL FOR
DIVISION OF ENFORCEMENT

CERTIFICATE OF SERVICE

I hereby certify that true copies of the Division of Enforcement's Reply to Can-Cal Resources' Supplemental Documents were served on the following on this 23rd day of May, 2018, in the manner indicated below:

By Email:

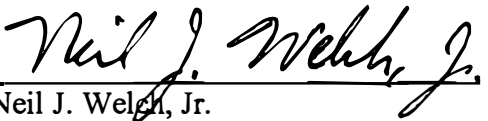
The Honorable Brenda P. Murray
Chief Administrative Law Judge
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-2557

By First Class Mail:

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