

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 BRIEF
IN REPLY TO CAN-CAL RESOURCES LTD.'S SUPPLEMENT

The Court should revoke the registration of the securities of respondent Can-Cal Resources Ltd. ("Can-Cal") because even though it has finally come back into compliance with its filings of periodic reports, it still must be sanctioned for its lengthy period of time in violation of the Exchange Act's reporting requirements.

In *Absolute Potential, Inc.*, 2014 SEC LEXIS 1193 at *16-32 (April 4, 2014), the Commission found, *inter alia*, that even where the delinquent issuer became current in its periodic reports during summary disposition briefing, the public interest still required revocation of its securities registration as a deterrent to other issuers that might become delinquent. See *Law Enforcement Associates Corp.*, 2013 SEC LEXIS 1436 (May 15, 2013) (issuer revoked even though it filed all delinquent reports after Section 12(j) proceeding was instituted); *Citizens Capital Corp.*, 2011 SEC LEXIS 3307 at *14-15 (Sept. 23, 2011) (in Section 12(j) proceeding, "even bringing all of its overdue periodic reports current would not extinguish Respondent's violations"); *Bio-Life Labs, Inc.*, 2011 SEC LEXIS 2546 at *9-10 (July 25, 2011) (Section 12(j) proceeding "is not an extension

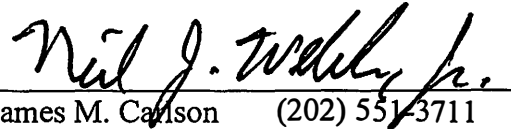
of time to file delinquent reports or correct filing deficiencies as sometimes occurs during the normal filing process”).

Conclusion

For the reasons set forth above, and in its prior 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: October 31, 2018

Respectfully submitted,



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CERTIFICATE OF SERVICE

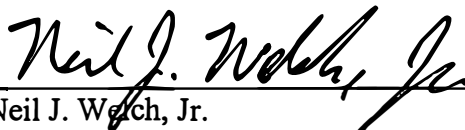
I hereby certify that true copies of the Division of Enforcement's Brief in Reply to Can-Cal Resources Ltd.'s Supplement were served on the following on this 31st day of October, 2018, in the manner indicated below:

By Email:

The Honorable Cameron Elliot
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