



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

February 26, 2008

Mr. Ralph Braun
Chief Financial Officer
J-Pacific Gold Inc.
1166 Alberni Street, Suite 802
Vancouver, BC V6E 3Z3

Re: J-Pacific Gold Inc.
Form 20-F for the Fiscal Year Ended December 31, 2006
Filed June 29, 2007
Form 20-F/A for the Fiscal Year Ended December 31, 2006
Filed October 15, 2007
Form 20-F/A #2 for the Fiscal Year Ended December 31, 2006
Filed January 10, 2008
File No. 0-50238

Dear Mr. Braun:

We have completed our review of your 2006 Form 20-F, and related amendments, and do not, at this time, have any further comments.

Sincerely,

Jill Davis
Branch Chief