



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

June 20, 2007

Mr. Christopher Turley, Chief Financial Officer
Utah Uranium Corp.
Suite 1128, 789 West Pender Street
Vancouver, British Columbia
Canada V6C 1H2

Re: McNab Creek Gold Corp
Form 10-KSB/A for the Fiscal Year Ended March 31, 2006
Filed August 21, 2006
File No. 000-50915

Dear Mr. Turley:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

April Sifford
Branch Chief