



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

February 26, 2008

Mr. David Brett
President and CEO
Cusac Gold Mines Ltd.
1600 – 409 Granville Street
Vancouver, British Columbia, Canada V6C 1T2

Re: Cusac Gold Mines Ltd.
Form 20-F for Fiscal Year Ended December 31, 2006
Filed July 17, 2007
File No. 000-13548

Dear Mr. Brett:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief