



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

April 18, 2008

Mr. Philip Yee
Chief Financial Officer
Canarc Resource Corp.
Suite #800 – 850 West Hastings Street
Vancouver, BC, Canada V6C 1E1

**Re: Canarc Resource Corp.
Form 20-F for the Fiscal Year Ended December 31, 2006
Filed July 2, 2007
File No. 000-18860**

Dear Mr. Yee:

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

Sincerely,

Brad Skinner
Senior Assistant Chief Accountant