



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 28, 2008

Mr. Michael Matte
Executive Vice President and
Chief Financial Officer
Quepasa Corporation
7550 E. Redfield Rd., Suite A
Scottsdale, AZ 85260

Re: Quepasa Corporation
Form 10-KSB for Fiscal Year Ended December 31, 2006
Filed March 17, 2007

Forms 10-QSB for Fiscal Quarters Ended September 30, 2007
File No. 1-33105

Dear Mr. Matte:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director