



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

February 23, 2010

Via U.S. Mail and Fax (561-491-4184)

Mr. Michael Matte
Chief Financial Officer
Quepasa Corporation
224 Datura Street, Ste. 1100
West Palm Beach, FL 33401

**RE: Quepasa Corporation
Form 10-K for the fiscal year ended December 31, 2008
Filed March 31, 2009**

**Form 10-Q for the quarterly period ended September 30, 2009
File No. 1-33105**

Dear Mr. Matte:

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

Sincerely,

Larry Spigel
Assistant Director