



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

April 25, 2007

By Facsimile and U.S. Mail

Mr. Christopher H. Hopkins  
Chief Executive Officer  
Oilsands Quest Inc.  
205, 707-7th Avenue SW  
Calgary, Alberta, Canada T2P 3H6

**Re: Oilsands Quest Inc.**  
**Form 10-KSB for the Fiscal Year Ended April 30, 2006**  
**Filed July 21, 2006**  
**Response Letter Dated February 16, 2007**  
**Form 10-QSB/A for the Quarterly Period Ended October 31, 2006**  
**Filed March 16, 2007**  
**Response Letter Dated March 22, 2007**  
**Response Letter Dated April 18, 2007**  
**File No. 000-27659**

Dear Mr. Hopkins:

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

Sincerely,

Jill Davis  
Branch Chief