



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

DIVISION OF
CORPORATION FINANCE

February 3, 2011

Travis Beatty
Vice President and Chief Financial Officer
OPTI Canada Inc.
2100, 555-4th Avenue S.W.
Calgary, Alberta
Canada T2P 3E7

**Re: OPTI Canada Inc.
Amendment No. 1 to Form 40-F for Fiscal Year Ended December 31, 2009
Filed October 13, 2010
File No. 333-148909**

Dear Mr. Beatty:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director