



DIVISION OF  
CORPORATION FINANCE

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

February 3, 2011

Travis Beatty  
Vice President and Chief Financial Officer  
OPTI Canada Inc.  
2100, 555-4<sup>th</sup> 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