



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

January 21, 2011

Mr. Andrew Godfrey  
President and Chairman  
First Quantum Ventures, Inc.  
2101 Vista Parkway, Suite 292  
West Palm Beach, FL 33411

**Re: Item 4.01 Form 8-K  
Filed January 5, 2011  
Item 4.01 Form 8-K/A  
Filed January 19, 2011  
File No. 000-52759**

Dear Mr. Godfrey:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services