



DIVISION OF  
CORPORATION FINANCE

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

April 4, 2011

Via U.S. Mail

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

**Re: First Quantum Ventures, Inc.  
Form 10-K for the Fiscal Year Ended June 30, 2010  
Filed September 28, 2010  
Form 10-Q for the Quarterly Period Ended September 30, 2010  
Filed November 15, 2010  
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,

/s/ Tia Jenkins

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