

October 15, 2008

Mail Stop 4561

By U.S. Mail and facsimile to (604) 682-3941

Jim Grosdanis
Chief Financial Officer
Quest Capital Corp.
Suite 1028, 550 Burrard Street
Vancouver, British Columbia
Canada V6C 2B5

**Re: Quest Capital Corp.
Form 40-F filed March 18, 2008
File No. 001-32667**

Dear Mr. Grosdanis:

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

John P. Nolan
Senior Assistant Chief Accountant