



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

April 2, 2007

Mr. Tony Ricci
Chief Financial Officer
Petaquilla Minerals Ltd.
Suite 1820, 701 West Georgia Street
Vancouver, British Columbia, Canada V7Y 1K8

Re: Petaquilla Minerals Ltd.
Form 20-F for Fiscal Year Ended January 31, 2006
Filed May 8, 2006
Form 20-F/A for Fiscal Year Ended January 31, 2006
Filed March 29, 2007
File No. 000-26296

Dear Mr. Ricci:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief