



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

March 11, 2010

Ms. Julie Van Baarsen  
Chief Financial Officer  
Petaquilla Minerals Ltd.  
475 West Georgia Street, Suite 410  
Vancouver, British Columbia  
Canada V6B 4M9

**Re: Petaquilla Minerals Ltd.**  
**Form 20-F for the Transition Period Ended May 31, 2008**  
**Filed November 10, 2008**  
**Form 20-F for the Fiscal Year Ended May 31, 2009**  
**Filed September 8, 2009**  
**File No. 000-26926**

Dear Ms. Van Baarsen:

We have completed our review of the above noted Form 20-Fs and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director