

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

Mail Stop 3720

January 28, 2008

Mr. Michael Matte Executive Vice President and Chief Financial Officer Quepasa Corporation 7550 E. Redfield Rd., Suite A Scottsdale, AZ 85260

Re: Quepasa Corporation

Form 10-KSB for Fiscal Year Ended December 31, 2006

Filed March 17, 2007

Forms 10-QSB for Fiscal Quarters Ended September 30, 2007

File No. 1-33105

Dear Mr. Matte:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel
Assistant Director