

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

Mail Stop 3720

February 23, 2010

Via U.S. Mail and Fax (561-491-4184)

Mr. Michael Matte Chief Financial Officer Quepasa Corporation 224 Datura Street, Ste. 1100 West Palm Beach, FL 33401

RE: Quepasa Corporation Form 10-K for the fiscal year ended December 31, 2008 Filed March 31, 2009

Form 10-Q for the quarterly period ended September 30, 2009 File No. 1-33105

Dear Mr. Matte:

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

Sincerely,

Larry Spirgel Assistant Director