



DIVISION OF  
CORPORATION FINANCE

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

July 21, 2010

Mr. Ronald Foster  
Chief Financial Officer  
Energy Quest Inc.  
850 South Boulder Hwy., Suite 169  
Henderson, Nevada 89015-7564

**Re: Energy Quest Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed April 12, 2010**  
**File No. 000-28305**

Dear Mr. Foster:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief