



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

February 12, 2008

By Facsimile and U.S. Mail

Mr. C. B. Stanley
President and Chief Executive Officer
Questar Market Resources, Inc
180 East 100 South Street
P.O. Box 45601
Salt Lake City, Utah 84145-0601

Re: Questar Market Resources, Inc
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed on March 2, 2007
Form 10-Q for the Quarter Ended September 30, 2007
Filed on November 2, 2007
Response Letter Dated December 20, 2007
Response Letter Dated January 29, 2008
File No. 000-30321

Dear Mr. Stanley:

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

Sincerely,

Jill Davis
Branch Chief