



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 26, 2011

Mr. Roman Zherdytskyi
President, Secretary and Chief Financial Officer
Mayquest Ventures, Inc.
c/o Hydrangea Holdings Ltd.
1 Glafkou Street, Office 1
1085 Nicosia, Cyprus

**Re: Mayquest Ventures, Inc.
Forms 10-K and 10-K/A for the fiscal year ended December 31, 2009
Filed March 31 and December 14, 2010 and January 11 and 24, 2011
File No. 000-53701**

Dear Mr. Zherdytski:

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 Spigel
Assistant Director