

Mail Stop 3561

November 21, 2007

Mr. Philip P. Conti
Senior Vice President and Chief Financial Officer
Equitable Resources, Inc.
225 North Shore Drive
Pittsburgh, Pennsylvania 15212

**Re: Equitable Resources, Inc.
 Form 10-K for Fiscal Year Ended December 31, 2006
 Filed February 23, 2007
 Forms 10-Q for Fiscal Quarters
 Ended June 30, 2007 and September 30, 2007
 Filed July 26, 2007 and October 25, 2007
 Response Letters Dated October 29, 2007 and November 20, 2007
 File No. 1-03551**

Dear Mr. Conti:

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

Sincerely,

James Allegretto
Senior Assistant Chief Accountant