

Mail Stop 3561

June 10, 2009

Philip P. Conti  
Senior Vice President, Chief Financial Officer  
EQT Corporation  
225 North Shore Drive  
Pittsburgh, Pennsylvania 15212

**Re:   EQT Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 20, 2009**  
**File No. 1-3551**

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,

H. Christopher Owings  
Assistant Director