



DIVISION OF  
CORPORATION FINANCE

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

August 27, 2013

Via E-mail

David Porges  
Chief Executive Officer and President  
EQT Corporation  
625 Liberty Avenue, Suite 1700  
Pittsburgh, PA 15222

**Re:   EQT Corporation  
      Form 10-K for the Fiscal Year Ended December 31, 2012  
      Filed February 21, 2013  
      File No. 001-03551**

**EQT Midstream Partners, LP  
Form 10-K for the Fiscal Year Ended December 31, 2012  
Filed February 21, 2013  
File No. 001-35574**

Dear Mr. Porges:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief