



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

DIVISION OF  
CORPORATION FINANCE

October 3, 2014

Via E-mail

Mr. Philip P. Conti  
Chief Financial Officer  
EQT Corporation  
625 Liberty Avenue  
Pittsburgh, Pennsylvania 15222

**Re:   EQT Corporation  
      Form 10-K for Fiscal Year Ended  
      December 31, 2013  
      Filed on February 20, 2014  
      File No. 001-03551**

Dear Mr. Conti:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Brad Skinner

Brad Skinner  
Senior Assistant Chief Accountant

cc:    Theresa Bone