



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 15, 2008

**Via U.S. Mail and Fax (845) 277-8115**

Mr. James Williams  
Chief Financial Officer  
Questar Assessment Inc.  
4 Hardscrabble Heights  
Brewster, New York 10509

RE: **Questar Assessment Inc.**  
**Form 10-KSB for Fiscal Year Ended October 31, 2006**  
**Filed March 13, 2007**

Dear Mr. Williams:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director