



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

January 29, 2008

Mr. David E. Grose  
Chief Financial Officer  
Quest Resource Corporation  
9520 N. May Avenue, Suite 300  
Oklahoma City, OK 73120

**Re: Quest Resource Corporation  
Form 10-K/A for the Fiscal Year Ended December 31, 2006  
Filed January 17, 2008  
File No. 000-17371**

Dear Mr. Grose:

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

Sincerely,

Brad Skinner  
Senior Assistant Chief Accountant