

July 6, 2005

Mr. Michael O. Aldridge  
Senior Vice President and Chief Financial Officer  
Petroquest Energy, Inc.  
400 E. Kaliste Saloom Road Suite 6000  
Lafayette, LA 70508

Re: Petroquest Energy, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2004  
Filed March 8, 2005  
File No. 000-19020

Dear Mr. Aldridge:

We have completed our review of your 2004 Form 10-K and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief

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Mr. Michael O. Aldridge  
Petroquest Energy, Inc.  
July 6, 2005  
page 1

UNITED STATES SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

DIVISION OF CORPORATION FINANCE  
MAIL STOP 04-05