



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

April 21, 2017

Charles T. Goodson  
Chairman of the Board, President, and Chief Executive Officer  
PetroQuest Energy, Inc.  
400 E. Kaliste Saloom Road, Suite 6000  
Lafayette, LA 70508

**Re: PetroQuest Energy, Inc.**  
**Registration Statement on Form S-4**  
**Filed April 17, 2017**  
**File No. 333-217343**

Dear Mr. Goodson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Irene Barberena-Meissner, Staff Attorney, at (202) 551-6548 with any questions.

Sincerely,

/s/ Timothy S. Levenberg

*for* H. Roger Schwall  
Assistant Director  
Office of Natural Resources

cc: E. James Cowen, Esq.  
Porter Hedges LLP