

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

DIVISION OF CORPORATION FINANCE MAIL STOP 7010

February 12, 2008

By Facsimile and U.S. Mail

Mr. C. B. Stanley President and Chief Executive Officer Questar Market Resources, Inc 180 East 100 South Street P.O. Box 45601 Salt Lake City, Utah 84145-0601

> Re: Questar Market Resources, Inc Form 10-K for the Fiscal Year Ended December 31, 2006 Filed on March 2, 2007 Form 10-Q for the Quarter Ended September 30, 2007 Filed on November 2, 2007 Response Letter Dated December 20, 2007 Response Letter Dated January 29, 2008 File No. 000-30321

Dear Mr. Stanley:

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

Sincerely,

Jill Davis Branch Chief