



DIVISION OF  
CORPORATION FINANCE

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

March 30, 2015

Via E-mail

Vanessa Gomez LaGatta  
Chief Financial Officer  
Quicksilver Resources Inc.  
801 Cherry Street  
Suite 3700, Unit 19  
Fort Worth, Texas 76102

**Re: Quicksilver Resources Inc.  
Form 10-K for Fiscal Year Ended  
December 31, 2013  
Filed March 17, 2014  
File No. 001-14837**

Dear Ms. LaGatta:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz  
Branch Chief