



DIVISION OF
CORPORATION FINANCE

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

September 24, 2013

Via E-mail

Kevin W. Hadlock
Chief Financial Officer
Questar Corporation
Questar Gas Company
Questar Pipeline Company
333 South State St.
P.O. Box 45433
Salt Lake City, UT 84145-0433

**Re: Questar Corporation
File No. 1-08796
Questar Gas Company
File No. 333-69210
Questar Pipeline Company
File No. 0-14147
Form 10-K for the Fiscal Year Ended December 31, 2012
Filed February 22, 2013**

Dear Mr. Hadlock:

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 includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief