



DIVISION OF  
CORPORATION FINANCE

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

April 20, 2009

Mr. R. William Wilson  
Chief Financial Officer  
El Capitan Precious Metals, Inc.  
1325 Airmotive Way, Suite 276  
Reno, NV 89502

**Re: El Capitan Precious Metals, Inc.**  
**Form 10-KSB for the Fiscal Year Ended September 30, 2008**  
**Filed January 13, 2009**  
**File No. 333-56262**

Dear Mr. Wilson:

We have completed our review of your filing and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief