



DIVISION OF  
CORPORATION FINANCE

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

March 17, 2009

Mr. George S. Young  
Chief Executive Officer  
Fellows Energy Ltd.  
1942 Broadway St., Suite 320  
Boulder, CO 80302

**Re: Fellows Energy Ltd.**  
**Form 10-KSB for the Fiscal Year Ended December 31, 2007**  
**Filed April 15, 2008**  
**Form 10-KSB/A2 for the Fiscal Year Ended December 31, 2007**  
**Filed March 13, 2009**  
**File No. 000-33321**

Dear Mr. Young:

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

Sincerely,

Karl Hiller  
Branch Chief