

Mail Stop 3561

June 15, 2009

Steve Nickolas
President
Northsight Capital, Inc.
14301 North 87th Street
Suite 301
Scottsdale, AZ 85260

**Re: Northsight Capital, Inc.
Item 4.01 Form 8-K
Filed May 15, 2009
File No. 000-53661**

Dear Mr. Nickolas:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Ethan Horowitz
Staff Accountant