



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

February 3, 2009

By Facsimile and U.S. Mail

Mr. Peter Bojtos
Chief Executive Officer
Fischer-Watt Gold Company, Inc
2582 Taft Court
Lakewood, Colorado 80215

**Re: Fischer-Watt Gold Company, Inc
Form 10-K for the Fiscal Year Ended January 31, 2008
Filed on April 30, 2008
Response Letter Dated May 2, 2008
Response Letter Dated July 14, 2008
Response Letter Dated November 12, 2008
Response Letter Dated January 9, 2009
File No. 000-17386**

Dear Mr. Bojtos:

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

Sincerely,

Jill Davis
Branch Chief