



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

July 14, 2008

Mr. Clay Newton
Principal Financial Officer
FX Energy, Inc.
3006 Highland Dr., Suite 206
Salt Lake City, UT 84106

Re: FX Energy, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed March 10, 2008
File No. 0-25386

Dear Mr. Newton:

We have completed our review of your 2007 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief