



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

January 28, 2010

Mr. Clay Newton  
Vice-President of Finance  
FX Energy, Inc.  
Street 3006 Highland Drive, Suite 206  
Salt Lake City, UT 84106

**Re: FX Energy, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 16, 2009**  
**Definitive Proxy Statement**  
**Filed April 23, 2009**  
**File No. 0-25386**

Dear Mr. Newton:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director