

## 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