



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, NE
WASHINGTON, D.C. 20549-7010

February 15, 2007

Mr. Ketan Panchmatia
Chief Financial Officer
Gentry Resources Ltd.
101 6th Avenue S.W., Suite 2500
Calgary, Alberta, Canada T2P 3P4

Re: Gentry Resources Ltd.
Form 40-F for Fiscal Year Ended December 31, 2005
Filed April 3, 2006
File No. 0-29878

Dear Mr. Panchmatia:

We have completed our review of your Form 40-F and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief