



DIVISION OF  
CORPORATION FINANCE  
20549-7010

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

January 16, 2009

Mr. James Westmoreland  
Chief Financial Officer  
Daybreak Oil and Gas, Inc.  
601 W. Main Ave., Suite 1012  
Spokane, WA 99201

**Re: Daybreak Oil and Gas, Inc.**  
**Form 10-KSB for Fiscal Year Ended February 29, 2008**  
**Filed May 27, 2008**  
**File No. 000-50107**

Dear Mr. Westmoreland:

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

Sincerely,

Karl Hiller  
Branch Chief