



DIVISION OF
CORPORATION FINANCE

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

March 29, 2011

Via Facsimile

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

**Re: Daybreak Oil and Gas, Inc.
Form 10-K for the Fiscal Year Ended February 28, 2010
Filed May 28, 2010
File No. 0-50107**

Dear Mr. Westmoreland,

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

Sincerely,

/s/ Brad Skinner

Brad Skinner
Senior Assistant
Chief Accountant