



DIVISION OF  
CORPORATION FINANCE

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

October 5, 2023

James Westmoreland  
Chief Executive Officer  
Daybreak Oil and Gas, Inc.  
1414 S. Friendswood Dr., Suite 212  
Friendswood, TX 77546

**Re: Daybreak Oil and Gas, Inc.**  
**Form 10-K for the Fiscal Year ended February 28, 2022**  
**Filed June 15, 2022**  
**File No. 000-50107**

Dear James Westmoreland:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation