



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

June 30, 2009

Mr. Dorlyn Evancic  
Chief Financial Officer  
Gemco Minerals, Inc.  
#203 – 20189 56<sup>th</sup> Avenue  
Langley, British Columbia, Canada V3A 3Y6

**Re: Gemco Minerals, Inc.**  
**Form 10-KSB for the Fiscal Year Ended May 31, 2008**  
**Filed August 27, 2008**  
**File No. 000-51523**

Dear Mr. Evancic:

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