



DIVISION OF  
CORPORATION FINANCE

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

March 5, 2009

Mr. Arne Raabe  
Chief Financial Officer  
Sentry Petroleum Ltd.  
999 18th Street, Suite 3000  
Denver, CO 80202

**Re: Sentry Petroleum Ltd.  
Form 10-K for Fiscal Year Ended February 29, 2008  
Filed June 2, 2008  
File No. 000-52794**

Dear Mr. Rabbe:

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

Sincerely,

Karl Hiller  
Branch Chief