



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

February 21, 2008

Mr. Darcy Krell  
Chief Financial Officer  
Gemstar Resources Ltd.  
220 Decourcy Drive  
Gabriola Island, British Columbia, Canada V0R 1X0

**Re: Gemstar Resources Ltd.**  
**Form 20-F for Fiscal Year Ended January 31, 2007**  
**Filed June 20, 2007**  
**File No. 001-31799**

Dear Mr. Krell:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief