



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

July 13, 2009

Mr. Perry Logan
Chief Executive Officer
Skye International, Inc.
7701 E. Gray Rd, Suite 4
Scottsdale, Arizona 85260

Re: Skye International, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2007
Filed April 15, 2008
File No. 0-27549

Dear Mr. Logan:

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

Sincerely,

William H. Thompson
Accounting Branch Chief