



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

DIVISION OF
CORPORATION FINANCE

June 15, 2010

Mr. Perry Logan
Chief Executive Officer
Skye International, Inc.
7701 E. Gray Road
Suite 104
Scottsdale, AZ 85260

**RE: Skye International, Inc.
Form 8-K Filed November 20, 2009
Amendment No. 1 to Form 8-K Filed June 14, 2010
File No. 0-27549**

Dear Mr. Logan:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

William H. Thompson
Accounting Branch Chief