



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

June 19, 2006

Mr. James Screaton
Vice President, Finance and Chief Financial Officer
Sky Petroleum, Inc.
401 Congress Avenue, Suite 1450
Austin, TX 78701

**Re: Sky Petroleum, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2005
Filed March 31, 2006
Form 10-KSB/A for the Fiscal Year Ended December 31, 2005
Filed May 24, 2006
Response Letters Dated May 24, 2006 and June 15, 2006
File No. 333-99455**

Dear Mr. Screaton:

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

Sincerely,

April Sifford
Branch Chief

cc: Mr. Ryan Milne