



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

October 4, 2006

Mr. Michael D. Noonan  
Secretary  
Sky Petroleum, Inc.  
401 Congress Avenue, Suite 1540  
Austin, Texas 78701

**Re: Sky Petroleum, Inc.  
Item 4.01 Form 8-K  
Filed September 29, 2006  
File No. 333-99455**

Dear Mr. Noonan:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with more information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone number listed at the end of this letter.

Item 4.01 Form 8-K, filed September 29, 2006

1. Please revise your disclosure to state the specific date the former accountant was dismissed as required by Item 304(a)(1)(i) of Regulation S-B.
2. With respect to disclosure surrounding disagreements with your former accountant, specifically make reference to your two most recent fiscal years and any subsequent interim period through the date of dismissal as required by Item 304(a)(1)(iv)(A) of Regulation S-B.

3. Please state the specific date you engaged your new principal independent accountant, BDO Patel and Al Saleh, of Dubai, United Arab Emirates, as required by Item 304(a)(2) of Regulation S-B.
4. Please confirm, if true, that your new principal independent accountant is registered with the Public Company Accounting Oversight Board (PCAOB) or otherwise advise.
5. Please file, upon receipt, a letter from your former accountant, indicating whether or not they agree with your disclosures in the Form 8-K.
6. To the extent that you make changes to the Form 8-K to comply with our comments, please obtain and file an updated Exhibit 16 letter from the former accountants stating whether the accountant agrees with the statements made in your revised Form 8-K.

#### Closing Comments

As appropriate, please amend your filing and file your supplemental response via EDGAR to respond to these comments within five business days. Please note that if you require longer than five business days to respond, you should contact the staff immediately to request additional time. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United

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States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

If you have questions regarding these comments or related matters, please contact me at (202) 551-3721.

Sincerely,

Jennifer Goeken  
Staff Accountant