

Mail Stop 4561

October 3, 2008

Mr. Albert Hernandez
Chief Executive Officer
SkyPostal Networks, Inc.
7805 NW 15th Street
Miami, FL 33126

**Re: SkyPostal Networks, Inc.
Form 10-KSB For the Year Ended December 31, 2007
Filed on February 15, 2008
Forms 10-KSB/A For the Year Ended December 31, 2007
Filed on September 12, 2008 and October 2, 2008
File No. 000-52137**

Dear Mr. Hernandez:

We have completed our review of your Form 10-KSB and related amendments and have no further comments at this time on the specific issues raised.

Sincerely,

Christine Davis
Assistant Chief Accountant