



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 21, 2008

Via U.S. Mail and Fax

Richard Yanke
Chief Executive Officer
Skylyft Media Network, Inc.
100 East Verdugo Avenue,
Burbank, California 91502

**RE: Skylyft Media Network, Inc.
Form 10-KSB for the fiscal year ended December 31, 2007
Filed April 11, 2008;
File No. 000-52367**

Dear Mr. Yanke:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director