

Mail Stop 3561

March 11, 2010

Erik Odeen  
Chief Financial Officer  
Sea 2 Sky Corporation  
2287 Slater Road  
Ferndale, WA 98248

**Re: Sea 2 Sky Corporation**  
**File No. 333-138989**  
**Form 10-K: For the Fiscal Year Ended August 31, 2009**

Dear Mr. Odeen:

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

Sincerely,

Lyn Shenk  
Branch Chief