



DIVISION OF
CORPORATION FINANCE

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

September 16, 2009

Via U.S. Mail and Facsimile (408) 239-4080

Mr. Trevor Blank
President
Skyhigh Resources, Inc.
1791 Marcy Lynn Court
San Jose, CA 95124

**Re: Skyhigh Resources, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2009
Filed July 13, 2009
Item 4.01 Form 8-K
Filed August 17, 2009
File No. 333-153863**

Dear Mr. Blank:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Chris White

Chris White
Branch Chief