



DIVISION OF  
CORPORATION FINANCE

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

April 3, 2024

Tal Keinan  
Chief Executive Officer  
Sky Harbour Group Corporation  
136 Tower Road, Suite 205  
Westchester County Airport  
White Plains, NY 10604

**Re: Sky Harbour Group Corporation  
Registration Statement on Form S-3  
Filed March 27, 2024  
File No. 333-278274**

Dear Tal Keinan:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Kibum Park at 202-551-6836 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: John Hensley, Esq.