



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

October 21, 2008

Mr. Ignacio Moran  
Chief Financial Officer  
YPF Sociedad Anónima  
Avenida Pte. R. Sáenz Peña 777  
Ciudad Autónoma de Buenos Aires, Argentina C1035AAC

**Re: YPF Sociedad Anónima**  
**Form 20-F for Fiscal Year Ended December 31, 2007**  
**Filed April 15, 2008**  
**Form 20-F/A2 for Fiscal Year Ended December 31, 2007**  
**Filed October 20, 2008**  
**Response Letter Dated September 12, 2008**  
**File No. 001-12102**

Dear Mr. Moran:

We have completed our review of your Form 20-F and related filings, and have no further comments at this time.

Sincerely,

Christopher J. White  
Branch Chief