



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