



DIVISION OF  
CORPORATION FINANCE

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

February 28, 2011

Guillermo Reda  
Chief Financial Officer  
YPF Sociedad Anónima  
Macacha Güemes 515 (C1106BKK)  
Ciudad Autónoma de Buenos Aires  
Argentina

**Re: YPF Sociedad Anónima**  
**Form 20-F for the Fiscal Year Ended December 31, 2009**  
**Filed June 29, 2010**

Dear Mr. Reda:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Anne Nguyen Parker  
Branch Chief

cc: Nicholas A. Kronfeld (via facsimile)