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

FORM 8-K /A
Amendment No. 1
CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) **May 14, 2008**



SKYE INTERNATIONAL, INC.

(Exact name of registrant as specified in its charter)

Nevada	000-27549	88-0362112
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

7701 E. Gray Rd., Suite 4 Scottsdale AZ 85260

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code **(480) 993-2300**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Explanatory Note: This Amendment No. 1 to Form 8-K is being filed to file the letter from Moore & Associates, Chartered, as required by the instructions to Item 4.02.

ITEM 4.02 NON-RELIANCE ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS OR A RELATED AUDIT REPORT OR COMPLETED INTERIM REVIEW

On May 9, 2008, the registrant filed its quarterly report on Form 10-Q for the quarter ended March 31, 2008. The registrant believed that its independent registered public accounting firm, Moore & Associates, Chartered (“Moore”), had given final approval of the report for filing. On May 14, 2008, the registrant was informed that its financial statements had not been given final approval and that the financial statements contained in its Form 10-Q filed on May 9, 2008 should not be relied upon. The registrant and Moore discussed the preparation and filing of this Form 8-K.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

**Regulation
S-K**

Number Document

Number	Document
7.1	Letter from Moore & Associates, Chartered, dated May 16, 2008

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

SKYE INTERNATIONAL, INC

Date: May 16, 2008

By: /s/ Thaddeus (Ted) F. Marek
Name: Thaddeus (Ted) F. Marek
Title: Secretary

EXHIBIT INDEX

**Regulation
S-K**

Number Document

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<u>7.1</u>	<u>Letter from Moore & Associates, Chartered, dated May 16, 2008</u>

MOORE & ASSOCIATES, CHARTERED
ACCOUNTANTS AND ADVISORS
PCAOB REGISTERED

May 16, 2008

Office of Chief Accountant
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

RE: Skye International, Inc. and Subsidiaries
Commission File Number: 000-27549

We have read Item 4.02 of Form 8-K of Skye International, Inc. dated May 16, 2008 and agree with the statements concerning our firm contained therein.

Sincerely,

/s/ Moore & Associates, Chartered

Moore & Associates, Chartered
Las Vegas, Nevada

2675 S. JONES BLVD. SUITE 109, LAS VEGAS, NEVADA 89146 (702) 253-7499 Fax: (702)253-7501
