

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

August 4, 2021

Punit Dhillon Chief Executive Officer Skye Bioscience, Inc. 5910 Pacific Center Boulevard, Suite 320 San Diego, CA 92121

Re: Skye Bioscience, Inc.
Registration Statement on Form S-3
Filed July 29, 2021
File No. 333-258243

Dear Mr. Dhillon:

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 Lauren Hamill at 303-844-1008 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Mark C. Lee, Esq.