

Mail Stop 3561

March 17, 2008

Via Fax & U.S. Mail

Philippe Calavia
Executive Vice President – Finance
Air France – KLM
45, rue de Paris
95747 Roissy-CDG Cedex, France

**Re: Air France – KLM
Form 20-F for the year ended March 31, 2007
Filed on July 9, 2007
File No. 001-32139**

Dear Mr. Calavia:

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

Sincerely,

Linda Cvrkel
Branch Chief