## Via U.S. Mail

Mr. Sophocles N. Zoullas Chief Executive Officer Eagle Bulk Shipping Inc. 477 Madison Avenue Suite 1405 New York, NY 10022

Re: Eagle Bulk Shipping, Inc.

Form 10-K for the year ended December 31, 2007

Filed February 29, 2008

File No. 1-33831

Dear Mr. Zoullas:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel Branch Chief