



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

DIVISION OF  
CORPORATION FINANCE

March 10, 2011

Mr. Alan S. Ginsberg  
Chief Financial Officer  
EAGLE BULK SHIPPING INC.  
477 Madison Avenue  
New York, New York 10022

**Re: Eagle Bulk Shipping Inc.**  
**Form 8-K, Item 4.01**  
**Filed March 2, 2011**  
**File No. 1-33831**

Dear Mr. Ginsberg:

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

Sincerely,

Beverly A. Singleton  
Staff Accountant