



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

January 14, 2010

Via Fax & U.S. Mail

Mr. Gregory McGrath  
Chief Financial Officer  
24 Kaningos Street  
Piraeus 185 34 Greece

**Re: Omega Navigation Enterprises, Inc.  
Form 20-F for the year ended December 31, 2008  
File No. 001-33976**

Dear Mr. McGrath:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief