



DIVISION OF  
CORPORATION FINANCE

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

May 6, 2020

Steven Lisi  
Chairman and Chief Executive Officer  
Beyond Air, Inc.  
825 East Gate Blvd., Suite 320  
Garden City, NY 11530

**Re: Beyond Air, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 1, 2020**  
**File No. 333-237958**

Dear Mr. Lisi:

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 Jeffrey Gabor at 202-551-2544 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Avital Perlman, Esq.