



DIVISION OF  
CORPORATION FINANCE

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

January 22, 2021

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

**Re: Beyond Air, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed January 12, 2021**  
**File No. 001-38892**

Dear Mr. Lisi:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Stephen M. Nicolai, Esq.