



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

DIVISION OF
CORPORATION FINANCE

June 7, 2019

Paul A. Jacobson
Chief Financial Officer
DELTA AIR LINES INC /DE/
P.O. Box 20706
Atlanta, Georgia 30320-6001

**Re: DELTA AIR LINES INC /DE/
Form 10-K for the Year Ended December 31, 2018
Filed February 15, 2019
File No. 001-05424**

Dear Mr. Jacobson:

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 Transportation and Leisure

cc: William C. Carroll