



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

DIVISION OF
CORPORATION FINANCE

April 7, 2011

Mr. Igor Dmitrowsky
President and Chief Financial Officer
BALTIA AIR LINES, INC.
63-25 Saunders Street, Suite 7 I
Rego Park, New York 11374

Re: Baltia Air Lines, Inc.
Item 4.01 Form 8-K
Filed February 23, 2011
File No. 1-14519

Dear Mr. Dmitrowsky:

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

Sincerely,

David R. Humphrey
Branch Chief