



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

October 3, 2008

VIA U.S. MAIL

Mr. Kevin S. Herrmann
Chief Financial Officer
Ballantyne of Omaha, Inc.
4350 McKinley Street
Omaha, NE 68112

**RE: Ballantyne of Omaha, Inc.
Form 10-K for the fiscal year ended December 31, 2007
Filed April 1, 2008
File No. 001-13906**

Dear Mr. Herrmann:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief