



DIVISION OF
CORPORATION FINANCE

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

August 3, 2010

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

**Re: Ballantyne Strong Inc.
Form 10-K for the fiscal year ended December 31, 2009
Filed March 23, 2010
File No. 001-13906
Definitive Proxy Statement on Schedule 14A
Filed April 20, 2010
File No. 001-13906**

Dear Mr. Herrmann:

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

Sincerely,

Martin F. James
Acting Assistant Director