



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 10, 2011

Via Fax & U.S. Mail

Mr. Hank Halter  
Senior Vice President and Chief Financial Officer  
Post Office Box 20706  
Atlanta, Georgia 30320-6001

**Re: Delta Air Lines, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2010**  
**Filed February 16, 2011**  
**File No. 001-05424**

Dear Mr. Halter:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel  
Branch Chief

Via facsimile  
(404) 715-3956