

Mail Stop 3561

April 10, 2007

Via Fax & U.S. Mail

Mr. Philippe Calavia  
Vice President – Finance  
45, rue de Paris 95747  
Roissy-CDG Cedex, France

**Re: Air France - KLM  
Form 20-F for the year ended March 31, 2006  
Filed July 19, 2006  
File No. 001-32139**

Dear Mr. Calavia:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel  
Branch Chief