



DIVISION OF
CORPORATION FINANCE

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

September 2, 2010

Mr. William J. Flynn
President and Chief Executive Officer
Atlas Air Worldwide Holdings, Inc.
2000 Westchester Avenue
Purchase, New York 10577

Re: Atlas Air Worldwide Holdings, Inc.
Form 10-K for the Year Ended December 31, 2009
Filed February 25, 2010
File No. 001-16545

Dear Mr. Flynn:

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

Sincerely,

David R. Humphrey
Branch Chief