



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

January 12, 2016

Via E-mail

Spencer Schwartz
Executive Vice President and Chief Financial Officer
Atlas Air Worldwide Holdings, Inc.
2000 Westchester Ave.
Purchase, NY 10577

Re: Atlas Air Worldwide Holdings Inc.
Form 10-K for the Fiscal Year Ended December 31, 2014
Filed February 12, 2015
File No. 1-16545

Dear Mr. Schwartz:

We refer you to our comment letter dated December 22, 2015 regarding business contacts Syria and Sudan. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Anne Parker
Assistant Director
Division of Corporation Finance