

Mail Stop 3561

September 6, 2007

Via Fax & U.S. Mail

Mr. Peter R. Ingram  
Chief Financial Officer  
3375 Koapaka Street, Suite G-350  
Honolulu, Hawaii 96819

**Re: Hawaiian Holdings, Inc.  
Form 10-K for the year ended December 31, 2006  
Filed March 16, 2007  
File No. 001-31443**

Dear Mr. Ingram:

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