



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

January 25, 2011

Via Fax & U.S. Mail

Peter R. Ingram  
Chief Financial Officer  
Hawaiian Holdings, Inc.  
3375 Koapaka St., Suite G-350  
Honolulu, HI 96819

**Re: Hawaiian Holdings, Inc.  
Form 10-K for the fiscal year ended December 31, 2009  
Filed February 18, 2010  
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

Via facsimile  
(808) 835-3699