



DIVISION OF  
CORPORATION FINANCE

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

November 27, 2018

Shannon Okinaka  
Chief Financial Officer  
Hawaiian Holdings, Inc.  
3375 Koapaka Street, Suite G-350  
Honolulu, HI 96819

**Re: Hawaiian Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**File No. 001-31443**

Dear Ms. Okinaka:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure