



DIVISION OF
CORPORATION FINANCE

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

June 11, 2021

Peter Ingram
President and Chief Executive 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, 2020
Filed on February 12, 2021
File No. 001-31443

Dear Mr. Ingram :

We have completed our review of your filing. 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 Energy & Transportation