



DIVISION OF
CORPORATION FINANCE

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

April 26, 2023

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, 2022
Filed February 15, 2023
File No. 001-31443

Dear Shannon Okinaka:

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