

Mail Stop 3561

June 12, 2008

John P. Cosaert  
Chief Financial Officer  
Heartland Express, Inc.  
901 North Kansas Avenue  
North Liberty, IA 52317

**Re: Heartland Express, Inc.  
Form 10-K for the fiscal year ended December 31, 2007  
Filed February 28, 2008  
File No. 000-15087**

Dear Mr. Cosaert:

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