

Mail Stop 3561

June 2, 2010

Via Fax & U.S. Mail

Mr. Russell A. Gerdin
Chief Executive Officer
Heartland Express, Inc.
901 North Kansas Avenue
North Liberty, IA 52317

**Re: Heartland Express, Inc.
Form 10-K for the year ended December 31, 2009
Filed February 24, 2010
File No. 0-15087**

Dear Mr. Gerdin:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel