

Mail Stop 4561

April 26, 2007

Mark E. Ties
Chief Financial Officer
XATA Corporation
151 East Cliff Road, Suite 10
Burnsville, Minnesota 55337

Re: XATA Corporation
Form 10-KSB for the fiscal year ended September 30, 2006
File No. 000-27166

Dear Mr. Ties:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Stephen Krikorian
Accounting Branch Chief