



DIVISION OF  
CORPORATION FINANCE

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

September 9, 2010

Mr. Mark E. Ties  
Chief Financial Officer  
XATA Corporation  
965 Prairie Center Drive  
Eden Prairie, MN 55344

**Re: XATA Corporation**  
**Form 10-Q for the Quarterly Period Ended March 31, 2010**  
**File No. 000-27166**

Dear Mr. Ties:

We have completed our review of your Form 10-Q and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen G. Krikorian  
Accounting Branch Chief