

Mail Stop 3561

November 8, 2007

Via Fax & U.S. Mail

Mr. James R. Kupferschmid
Principal Executive Officer and Chief Financial Officer
1515 West 20th Street
PO Box 612787
Dallas/Fort Worth International Airport, Texas 75261

**Re: Kitty Hawk, Inc.
Form 10-K for the year ended December 31, 2006
Filed April 2, 2007
File No. 001-32284**

Dear Mr. Kupferschmid:

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