



DIVISION OF
CORPORATION FINANCE

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

June 30, 2006

Via US Mail and Facsimile

Mr. Stanley J. Gadek
Chief Financial Officer
AirTran Holdings, Inc.
9955 AirTran Blvd.
Orlando, Florida 32827

Re: AirTran Holdings, Inc.
Form 10-K for the year ended December 31, 2005
Filed March 9, 2006
File No. 001-15991

Dear Mr. Gadek:

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

Sincerely,

David R. Humphrey
Branch Chief