

Mail Stop 3561

March 11, 2008

Via Fax & U.S. Mail

Mr. Stanley J. Gadek
Chief Financial Officer
AIRTRAN HOLDINGS, INC.
9955 AirTran Boulevard
Orlando, Florida 32827

**Re: AirTran Holdings, Inc.
Supplemental response letter dated March 7, 2008 regarding the
Form 10-K for the year ended December 31, 2007
File No. 1-15991**

Dear Mr. Gadek:

We have reviewed your supplemental response letter to us dated March 7, 2008 in response to our letter of comment dated February 25, 2008 and have the following comments. We think you should revise your document in future filings in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Please respond to confirm that such comments will be complied with, or, if certain of the comments are deemed inappropriate, advise the staff of your reason. Your response should be submitted in electronic form, under the label "corresp" with a copy to the staff. Please respond within five business days.

Form 10-K (Fiscal Year Ended December 31, 2007)

Management's Discussion and Analysis

Other (Income) Expense, page 28

1. We have reviewed your response to prior comment 1 and your proposed future revisions to MD&A. However, we are not persuaded that the \$6.2 million gain should not be reclassified as a component of operating income. We note that the two aircraft were newly acquired, held for sale, were never used in your revenue servicing operations and were subject to a binding contractual obligation for immediate sell. Paragraph 32 of SFAS No. 144 considers the nature of these assets to represent long-lived assets that are held for sale at the acquisition date, and paragraph B116 concludes that gains or losses on such assets are to be presented as a component of income from continuing operations, similar to reporting impairment losses on long-lived assets to be held and used. In future filings, please reclassify the \$6.2 million gain as a component of "operating income" in the statements of operations and future discussions in MD&A.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Ms. Beverly A. Singleton, Staff Accountant, at (202) 551-3328 or Ms. Margery E. Reich, Senior Staff Accountant, at (202) 551-3347 if you have questions regarding

Mr. Stanley J. Gadek
AirTran Holdings, Inc.
March 11, 2008
Page 3

comments on the financial statements and related matters. Please contact me at (202) 551-3211 with any other questions.

Sincerely,

David R. Humphrey
Branch Chief