

Mail Stop 3561

March 17, 2008

Via Fax & U.S. Mail

Mr. Arne Haak
Vice-President – Finance and Treasurer
AIRTRAN HOLDINGS, INC.
9955 AirTran Boulevard
Orlando, Florida 32827

Re: AirTran Holdings, Inc.
Form 10-K for the year ended December 31, 2007
File No. 1-15991

Dear Mr. Haak:

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

Sincerely,

David R. Humphrey
Branch Chief