



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

DIVISION OF  
CORPORATION FINANCE

September 30, 2010

Mr. Arne Haak  
Chief Financial Officer  
AirTran Holdings, Inc.  
9955 AirTran Boulevard  
Orlando, Florida 32827

**Re: AirTran Holdings, Inc.**  
**Form 10-K for the Year Ended Dec. 31, 2009**  
**File No. 001-15991**

Dear Mr. Haak:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief