



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