



DIVISION OF
CORPORATION FINANCE

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

September 22, 2009

Via U.S. Mail and Facsimile

Mr. Arnold Leonora
Chief Executive Officer
AIR TRANSPORT GROUP HOLDINGS, INC.
7453 Woodruff Way
Stone Mountain, Georgia 30087

**Re: Air Transport Group Holdings, Inc.
Item 4.01 Form 8-K, filed August 12, 2009
File No. 333-151350**

Dear Mr. Leonora:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Joe A. Foti
Senior Assistant Chief Accountant

