



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

March 15, 2010

Via Fax & U.S. Mail

Mr. Quint O. Turner  
Chief Financial Officer  
Air Transport Services Group, Inc.  
145 Hunter Drive  
Wilmington, OH 45177

**Re: Air Transport Services Group, Inc.  
Form 10-K for the year ended December 31, 2008  
File No. 000-50368**

Dear Mr. Turner:

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

Sincerely,

David R. Humphrey  
Branch Chief