Via Fax & U.S. Mail

Mr. James R. Kupferschmid Principal Executive Officer and Chief Financial Officer 1515 West 20th Street PO Box 612787 Dallas/Fort Worth International Airport, Texas 75261

Re: Kitty Hawk, Inc.

Form 10-K for the year ended December 31, 2006

Filed April 2, 2007 File No. 001-32284

Dear Mr. Kupferschmid:

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

Sincerely,

Linda Cvrkel Branch Chief