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ATLAS AIR WORLDWIDE HOLDINGS INC Form 8-K October 18, 2002

> UNITED STATES SECURITIES AND EXCHANGE COMMISSION

> > WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

DATE OF REPORT (DATE OF EARLIEST EVENT REPORTED): OCTOBER 18, 2002

Atlas Air Worldwide Holdings, Inc.

(Exact name of registrant as specified in its charter)

Delaware	0-25732	13-4146982
(State or other jurisdiction	(Commission	(IRS Employer
of incorporation)	File Number)	Identification No.)

2000 Westchester Avenue, Purchase, New York	10577
(Address of principal executive offices)	(Zip Code)
Registrant's telephone number, including area code:	(914) 701-8000

(Former name or former address, if changed since last report)

Atlas Air, Inc.

(Exact name of registrant as specified in its charter)

Delaware	0-25732	84-1207329
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)
2000 Westchester Avenue, Purchase, New York		10577
(Address of principal executive offices)		(Zip Code)
Registrant's telephone number, including area code:		(914) 701-8000

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(Former name or former address, if changed since last report)

This combined Form 8-K is separately filed by Atlas Air Worldwide Holdings, Inc. and Atlas Air, Inc. Information contained herein relating to any individual registrant is filed by such registrant on its behalf. No registrant makes any representation as to information relating to any other registrant.

ITEM 5. OTHER EVENTS.

Atlas Air Worldwide Holdings, Inc. (the "Company") has been advised that the Securities and Exchange Commission (the "Commission") is conducting an informal inquiry in connection with the Company's previously disclosed decision to initiate a re-audit of its financial results for fiscal years 2000 and 2001. The Company intends to cooperate fully with the Commission in respect of this inquiry.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, each Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ATLAS AIR WORLDWIDE HOLDINGS, INC. (Registrant)

Dated: October 18, 2002

ATLAS AIR, INC. (Registrant)

Dated: October 18, 2002

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