

January 15, 2004

Via Federal Express

Securities and Exchange Commission
U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
450 Fifth Street, NW
Washington, D.C. 20549

Re: Stockholder Proposal to Alaska Air Group, Inc. of Terry Dayton
(the "*Proponent*")

Ladies and Gentlemen:

We are counsel to Alaska Air Group ("*Alaska*" or the "*Company*") and submit this letter on behalf of the Company.

Pursuant to Rule 14a-8(j) of the rules and regulations promulgated under the Securities Exchange Act of 1934, as amended (the "*Act*"), enclosed herewith for filing are six copies of a stockholder proposal and supporting statement submitted by the Proponent, for inclusion in the proxy to be furnished to stockholders by Alaska in connection with its annual meeting of stockholders to be held on May 18, 2004. Also enclosed for filing are six copies of a statement, attached hereto as Exhibit A, outlining the reasons the Company deems the exclusion of the Proponent's proposal from its proxy statement and form of proxy to be proper. Alaska hereby respectfully requests that the staff of the Division of Corporate Finance (the "*Staff*") concur in its opinion.

(snipped)

The Company's policy of explaining in the proxy statement why it opposes a shareholder resolution and indicating the board vote substantially implements that part of the Proposal requiring that the board's actions in not implementing shareholder majority proposals be explained. The reasons set forth in the Proposal as to why the board opposes the shareholder proposal and asks the shareholders to vote against it are precisely the same reasons why the board would fail to act to implement a proposal after a majority vote. Accordingly, based on the reasons stated above, the Proposal may be excluded from the Company's 2004 Proxy Materials pursuant to Rule 14a-8(i)(10).

V. CONCLUSION

For the foregoing reasons, we, on behalf of Alaska respectfully submit that the Proposal would cause the Company to violate applicable law, relates to an election of directors, violates the Commission's proxy rules, and has been substantially implemented and accordingly, requests that the Staff concur in its opinion that the Proposal be excluded from the Company's 2004 Proxy Materials.