

March 5, 2009

**Response of the Office of Chief Counsel
Division of Corporation Finance**

Re: Alaska Air Group, Inc.
Incoming letter dated December 31, 2008

The first proposal relates to cumulative voting. The second proposal relates to compensation. The third proposal relates to amendments to the company's certificate of incorporation.

There appears to be some basis for your view that Alaska may exclude the proposals under rule 14a-8(c) because the proponent exceeded the one-proposal limitation in rule 14a-8(c). Accordingly, we will not recommend enforcement action to the Commission if Alaska omits the proposals from its proxy materials in reliance on rules 14a-8(c) and 14a-8(f). In reaching this position, we have not found it necessary to address the alternative bases for omission of the third proposal upon which Alaska relies.

Sincerely,

Carmen Moncada-Terry
Attorney-Adviser