



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3010

April 8, 2009

Steve Nieman  
President  
The Ownership Union  
15204 NE 181st Loop  
Brush Prairie, WA 98606

Re: Alaska Air Group, Inc.  
Incoming letter dated March 26, 2009

Dear Mr. Nieman:

This is in response to your letter dated March 26, 2009 concerning the shareholder proposals submitted to Alaska by Stephen Nieman, Terry K. Dayton, and William B. Davidge. On March 5, 2009, we issued our response expressing our informal view that Alaska could exclude the proposals from its proxy materials for its upcoming annual meeting. You have asked us to reconsider our position. After reviewing the information contained in your letter, we find no basis to reconsider our position.

Under Part 202.1(d) of Section 17 of the Code of Federal Regulations, the Division may present a request for Commission review of a Division no-action response relating to Rule 14a-8 under the Exchange Act if it concludes that the request involves "matters of substantial importance and where the issues are novel or highly complex." We have applied this standard to your request and determined not to present your request to the Commission.

Sincerely,

Thomas J. Kim  
Chief Counsel & Associate Director

cc: Martin P. Dunn  
O'Melveny & Myers LLP  
1625 Eye Street, NW  
Washington, DC 20006-4001

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
100 F Street, NE  
Washington, D.C. 20549



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