

March 14, 2008

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: Alaska Air Group, Inc.
Incoming letter dated January 14, 2008

The proposal provides that the board amend Alaska's bylaws and any other appropriate governing documents to require that Alaska provide complete identification information on all individuals or parties reported in any communication or report to shareholders.

There appears to be some basis for your view that Alaska may exclude the proposal under rule 14a-8(i)(7), as relating to Alaska's ordinary business operations (i.e., presentation of contact information in communications to shareholders). Accordingly, we will not recommend enforcement action to the Commission if Alaska omits the proposal from its proxy materials in reliance on rule 14a-8(i)(7). In reaching this position, we have not found it necessary to address the alternative bases for omission upon which Alaska relies.

Sincerely,

Heather L. Maples

Heather L. Maples
Special Counsel

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



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