

Mail Stop 3561

June 15, 2007

BY U.S. Mail and via Facsimile

Mr. Don T. Squire, Jr.  
Chief Financial Officer  
ALPINE AIR EXPRESS, INC.  
1177 Alpine Air Way  
Provo, Utah 84601

**Re: Alpine Air Express, Inc.**  
**10-KSB for fiscal year ended October 31, 2006**  
**File No. 0-27011**

Dear Mr. Squire:

We have completed our review of your Form 10-KSB and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief