

Mail Stop 3561

September 29, 2008

Via U.S. Mail

Ms. Phung Ngo-Burns, Chief Financial Officer  
ExpressJet Holdings, Inc.  
700 North Sam Houston Parkway West  
Suite 200  
Houston, Texas 77067

**Re: ExpressJet Holdings, Inc.**  
**Form 10-K for the year ended December 31, 2007**  
**Filed March 20, 2008**  
**File No. 001-31300**

Dear Ms. Ngo-Burns:

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

Sincerely,

Linda Cvrkel  
Branch Chief