

Mail Stop 3561

November 20, 2008

BY U.S. MAIL and FACSIMILE

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.
Item 4.01 Form 8-K
Filed November 10, 2008
File No. 1-31300**

Dear Ms. Ngo-Burns:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Beverly A. Singleton
Staff Accountant