

Exhibit 16.1

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November 19, 2008

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Gentlemen:

We have read Item 4.01 of Form 8-K dated November 10, 2008, and Item 4.01 of Form 8-K/A dated November 19, 2008 of ExpressJet Holdings, Inc. and are in agreement with the statements contained in the first and second paragraphs on page two therein.

Ernst & Young LLP