

Mail Stop 3561

February 12, 2010

Via Fax & U.S. Mail

Mr. Robert H. Cooper
Chief Financial Officer
8909 Purdue Road, Suite 300
Indianapolis, Indiana 46268

**Re: Republic Airways Holdings Inc.
Form 10-K for the year ended December 31, 2008
Filed March 16, 2009
File No. 000-49697**

Dear Mr. Cooper:

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

VIA FACSIMILE
(317) 484-4545