

Mail Stop 3561

July 28, 2008

Via Fax & U.S. Mail

Mr. Peter D. Hunt, Chief Financial Officer
Pinnacle Airlines Corp.
1689 Nonconnah Boulevard
Suite 111
Memphis, Tennessee 38132

**Re: Pinnacle Airlines Corp.
Form 10-K for the year ended December 31, 2007
Filed March 17, 2008
File No. 001-31898**

Dear Mr. Hunt:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief