



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 20, 2012

Sean E. Menke
Chief Executive Officer
Pinnacle Airlines Corp.
One Commerce Square
40 S. Main Street
Memphis, TN 38103

Re: Pinnacle Airlines Corp
Form 10-K for Fiscal Year Ended December 31, 2011
Filed May 31, 2012
File No. 001-31898

Dear Mr. Menke:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Loan Lauren P. Nguyen

Loan Lauren P. Nguyen
Special Counsel