

August 1, 2008

Mail Stop 3561

Derek J. Kerr  
Senior Vice President and Chief Financial Officer  
US Airways Group, Inc.  
111 West Rio Salado Parkway  
Tempe, AZ 85281

**RE: US Airways Group, Inc. and US Airways, Inc.**  
**File No. 001-08444 and 001-08442**  
**Form 10-K: For the Fiscal Year Ended December 31, 2007**

Dear Mr. Kerr:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief