

Mail Stop 3561

July 2, 2008

Bradford R. Rich  
Chief Financial Officer  
SkyWest, Inc.  
444 South River Road  
St. George, UT 84790

**Re: SkyWest, Inc.**  
**File No. 000-14719**  
**Form 10-K: For the fiscal year ended December 31, 2007**  
**Form 10-Q: For quarterly period ended March 31, 2008**

Dear Mr. Rich:

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

Sincerely,

Joseph Foti  
Senior Assistant Chief Accountant