

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