



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

July 26, 2010

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

Re: SkyWest, Inc.
File Number 000-14719
Form 10-K: For the Fiscal Year Ended December 31, 2009
Definitive Proxy Statement on Schedule 14A

Dear Mr. Rich:

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

Sincerely,

Michelle Lacko
Attorney-Advisor