



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

July 11, 2007

Via Facsimile

Gary C. Kelly  
Chief Executive Officer  
Southwest Airlines Co.  
P.O. Box 36611  
Dallas, TX 75235-1611

**RE: Southwest Airlines Co.**  
**Form 10-K: For the Year Ended December 31, 2006**  
**File Number: 001-07259**

Dear Mr. Kelly:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay  
Accounting Branch Chief

cc: Laura H. Wright, Senior Vice President and Chief Financial Officer