



DIVISION OF  
CORPORATION FINANCE

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

August 28, 2018

Tammy Romo  
Executive Vice President and Chief Financial Officer  
Southwest Airlines Co.  
P.O Box 36611, HDQ 1EO  
2702 Love Field Drive  
Dallas, Texas 75235-1611

**Re: Southwest Airlines Co.**  
**Form 10-Q for the quarterly period ended March 31, 2018**  
**Filed May 1, 2018**  
**File No. 001-07259**

Dear Ms. Romo:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure