



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

DIVISION OF  
CORPORATION FINANCE

January 11, 2021

Tammy Romo  
Executive Vice President and Chief Financial Officer  
Southwest Airlines Co  
P.O. Box 36611  
Dallas, Texas 75235

**Re: Southwest Airlines Co**  
**Form 10-K for the Fiscal Year ended December 31, 2019**  
**Filed February 4, 2020**  
**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 Energy & Transportation