

Mail Stop 3561

June 7, 2006

Via U.S. Mail

Mr. Bryan K. Bedford
President and Chief Executive Officer
Republic Airways Holdings, Inc.
8909 Purdue Road, Suite 300
Indianapolis, Indiana 46268

**RE: Republic Airways Holdings, Inc.
Form 10-K for the year ended December 31, 2005
Filed February 27, 2006
File No. 000-49697**

Dear Mr. Bedford:

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

Sincerely,

Linda Cvrkel
Branch Chief