Via Fax & U.S. Mail

Mr. Robert H. Cooper Chief Financial Officer 8909 Purdue Road, Suite 300 Indianapolis, Indiana 46268

Re: Republic Airways Holdings Inc.

Form 10-K for the year ended December 31, 2008

Filed March 16, 2009 File No. 000-49697

Dear Mr. Cooper:

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

Sincerely,

Linda Cvrkel Branch Chief

VIA FACSIMILE (317) 484-4545