

Mail Stop 3561

December 10, 2009

Laura Wright  
Chief Financial Officer  
Southwest Airlines Co.  
P.O. Box 36611  
Dallas, TX 75235-1611

**Re: Southwest Airlines Co.  
File No. 001-07259  
Form 10-K: For the fiscal year ended December 31, 2008  
Form 10-Q: For the quarterly period ended June 30, 2009  
Form 8-K furnished on January 22, 2009  
Form 8-K furnished on October 15, 2009**

Dear Ms. Wright:

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

Sincerely,

Lyn Shenk  
Branch Chief