

January 21, 2021

Shane R. Tackett
Executive Vice President/Finance and Chief Financial Officer
ALASKA AIR GROUP, INC.
19300 International Boulevard
Seattle, WA 98188

INC.

Fiscal Year Ended December 31, 2019
2020

Re: ALASKA AIR GROUP,
Form 10-K for
Filed February 12,
File No. 001-08957

Dear Mr. Tackett:

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