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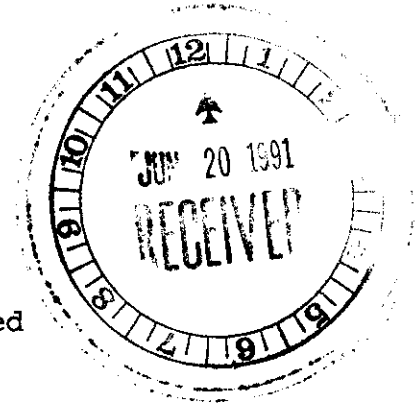
IN REPLY REFER TO:

Salt Lake City

June 14, 1991

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
100 Constitution Avenue, N.W.
Washington, DC 20210

Re: SkyWest, Inc. Executive Deferred
Compensation Plan



Gentlemen:

Pursuant to Department of Labor Regulations Section 2520.104-23, declaration is hereby made that SkyWest, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Pursuant to such declaration, the following information is provided:

- (1) Name of Plan: SkyWest, Inc. Executive Deferred Compensation Plan
- (2) Employer Identification Number: 87-0292166
- (3) Number of Plans: 1
- (4) Number of Employees Participating in Plan: 8

If you have any questions regarding any of the foregoing, do not hesitate to contact Mike Callahan at SkyWest, Inc. (801) 628-2655 or the undersigned.

Very truly yours,

Bruce E. Babcock

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cc: Mike Callahan
BEB:mjs: