Exhibit 23

From: Phillips, Eric M
Sent: Thursday, October 02, 2008 08:30 PM
To: Zessin, Mark; Keaveny, Theresa
Subject: Fees - ACS
Attachments: Fees_ACS_02OCT2008.xls

Mark and Theresa,
I think we are almost done with this fee review. Before we finalize our positions, please review the attached to:

1) Ensure that the fees we have for the combined entity, DL, NW and OA are correct
2) Since AS and KL will become important codeshare partners for us going forward, please complete the comparative fees for them
3) How should we handle the blank spots on the attached - indicate 'no information available'?

We have one last follow-up meeting with Gail next week - can we get the completed template back on Monday?

Thanks.
-Eric

	A	B	C	D	E
1	**Fees**		**Combined Entity**		**DL**
2					
3	**ACS**				
4	1st Bag		Free		Free
5	2nd Bag		$50		$50
6	Elite Allowance (Mileage Program)		3 Bags Up to 70lbs each		3 Bags Up to 70lbs each
7	Premium Allowance (First/Business)		3 Bags Up to 70lbs each		3 Bags Up to 70lbs each
8	Baggage - Extra Piece		3 $125 4-10 $200		3 $125 4-10 $200
9	Baggage - Overwieight 51 - 70lbs		$90		$90
10	Baggage - Overwieight 71 - 100lbs		$175		$175
11	Baggage - Oversize 63 - 80 inches		$175		$175
12	Baggage - Oversize 81 - 115 inches		Not Permitted		Not Permitted
13	Baggage - Specialty Item - Antlers		$175		$175
14	Baggage - Specialty Item - Bike		$175		$175
15	Baggage - Specialty Item - Fishing Poles		Free if under 50lbs and 80 inches		Free if under 50lbs and 80 inches
16	Baggage - Specialty Item - Golf		Free if under 50lbs and 62 inches		Free if under 50lbs and 62 inches
17	Baggage - Specialty Item - Javelin		Not Permitted		Not Permitted
18	Baggage - Specialty Item - Media		$175		$175
19	Baggage - Specialty Item - Military		10 DL Mainline 4 DC		10 DL Mainline 4 DC
20	Baggage - Specialty Item - Scuba		$175		$175

	F	G
1	**NW**	**AA**
2		
3		
4	$15 for tickets purchased on/after 7/10 for travel on/after 8/28	$15
5	$25	$25
6	2 Bags if booked Y Up to 70lbs each 3 Bags if booked F/C	
7	3 Bags 2 up to 70lbs each 3rd up to 40lbs	
8	3+ $100	3-5 $100 6-8 $200
9	$50	$50
10	Not Permitted	$100
11	$100 (up to 115)	$150 (up to 115)
12		
13	$100	$100 in addition to the applicable checked bag fee for 1st or 2nd bag, when in excess each item will be subject to baggage charge for single piece
14	$100	$100 in addition to the applicable checked bag fee for 1st or 2nd bag, when in excess each item will be subject to baggage charge for single piece
15	$100	Two pieces - Fishing rod case and fishing equipment bag are charged the applicable checked bag fee for the 1st or 2nd checked bag. When in excess, each item will be subject to the baggage charge for a single piece.
16	Free if under 50lbs and 62 inches	Charged the applicable checked bag fee for the 1st or 2nd checked bag. When in excess, each item will be subject to the baggage charge for a single piece
17		$100 in addition to the applicable checked bag fee for 1st or 2nd bag, when in excess each item will be subject to baggage charge for single piece
18		No Info
19	3 up to 70lbs each	2 free up to 100lbs
20	$100	$100 in addition to the applicable checked bag fee for 1st or 2nd bag, when in excess each item will be subject to baggage charge for single piece

	H	I
1	**CO**	**UA**
2		
3		
4	$15 for tickets purchased on/after 9/5 for travel on/after 10/7	$15
5	$25	$25
6	2 Bags Up to 70lbs each	2 Bags Up to 50lbs each (only Platinum or Star Alliance Gold receive 3)
7	3 Bags Up to 70lbs each	2 Bags Up to 50lbs each
8	3+ $100	3-6 - $125 eff 8/18 7+ - $250 eff 8/18
9	$50	$125 eff 8/18 (up to 100lbs)
10	Not Permitted	
11	$100 (up to 115)	$125 eff 8/18
12		
13		
14	Free if under 50lbs and 62 inches, if over $100	Free if under 50lbs and 62 inches, if over $125 eff 8/18
15	Free if under 50lbs and 80 inches	1st or 2nd bag fee or if in excess single bag fees apply
16	Free if under 50lbs and 62 inches	1st or 2nd bag fee or if in excess single bag fees apply
17		
18		$50
19	3 up to 70lbs each	3 up to 70lbs each
20	$100	$125

	J	K	L
1	**US**	**FL**	**WN**
2			
3			
4	$15 eff 7/9	Free	Free
5	$25	$25 eff 8/14	Free
6			
7			
8	3-9 $100	3+ - $50	3 - $25 4-9 $50 10+ $110
9	$50	$39	$25
10	$100	$79	$50
11	$100	$39 (62 to 70 inch) $79 (71 to 80inch)	$50
12	Not Permitted	Not Permitted	Not permitted
13	$100	No Info	No Info
14	Per piece charge if 50lbs and 62 inches, if over 50lbs $100	$69	$50
15	1st or 2nd bag fee or if in excess single bag fees apply	Free if under 50lbs and 62 inches	Free if under 50lbs and 91inches
16	1st or 2nd bag fee or if in excess single bag fees apply	Free if under 60lbs and 62 inches - items exceeding 60lbs $50	Free if under 50lbs and 62inches
17	No Info	No Info	$50 (pole vault)
18		No Info	No Info
19	2 free up to 100lbs	Free - no limit	No Info
20	1st or 2nd bag fee or if in excess single bag fees apply	$79	Free if under 50lbs and 62inches

	M	N	O
1	**B6**	**AS**	
2			
3			
4	Free		
5	$20		
6			
7			
8	3+ $75		
9	$50		
10	$100		
11	$75		
12	Not Permitted		
13	$0		
14	$50		
15	$0		
16	$0		
17	No Info		
18	No Info		
19	1 additional bag		
20	$0		