



## Management Voluntary Severance Incentive (VSI) Questions & Answers

### GENERAL INFORMATION

**1: Why is Alaska offering the VSI program?**

In order to achieve the goals set out in the Alaska 2010 plan, we must streamline and reorganize our management structure. Reorganization will speed decision-making and improve communication and accountability. The VSI program creates long-term cost reductions while providing a chance for those wishing to leave voluntarily to do so with a generous incentive.

**2: Who is eligible for the VSI program?**

All regular management employees, employed in the United States, who are employed with Alaska Airlines as of the date of this communication are eligible to request participation in the VSI program. Participation is entirely voluntary.

Employees who have previously announced their resignation, or who have accepted a severance package or consulting agreement from the Company are not eligible.

Alaska Airlines retains sole discretion regarding the number of employees who may voluntarily terminate their employment under the VSI program. Alaska also reserves the right to determine the effective date of each employee's separation from the Company based on business needs. The Company will not delay an employee's departure past May 31, 2005. During this extension, employees are expected to maintain performance standards and follow all federal regulations and Company policies. An employee terminated for cause or performance (including attendance) will forfeit eligibility for this incentive program.

Additionally, if an employee voluntarily ends his/her employment before his/her deferred termination date (as determined by the Company at its sole discretion), (s)he will not receive any cash or benefits under the VSI program.

**3: How do I apply for VSI?**

Follow the steps in the *Application Process* section of the VSI Program Guide.

**4: Why is this program limited to US based employees?**

As a part of the Company's restructuring efforts in the United States, we are attempting to preserve jobs by offering the VSI. We are not expecting Mexico or Canada to be impacted by the restructure, so our international employees are not included in this program.

**5: If I wish to apply for VSI, what is the deadline for submitting the VSI Election form?**

You must submit your VSI Election form by September 7, 2004. That form serves as your written request for consideration for the VSI program. All VSI Election forms must be either received or postmarked by midnight on September 7 in order to receive consideration. **Do not submit to your supervisor for processing.**



## Management Voluntary Severance Incentive (VSI) Questions & Answers

### GENERAL INFORMATION (CON'T)

**6: How will the Company notify me about the status of my VSI application?**

The Company will send you a confirmation letter advising you whether or not you have been awarded a VSI. If awarded, a termination date will be noted on your letter and a VSI General Release and Waiver form will be attached. A deadline for returning the General Release and Waiver will be noted both on that form and in your confirmation letter.

**7: Who will determine my last day worked?**

If you are approved for the VSI program, your Division Vice President and supervisor will determine your departure date, which will be no later than May 31, 2005, based on operational and business needs.

**8: Will my separation date be considered my last day at work, or will it be at the end of my nine-week transition period?**

Your separation date, which will be used to calculate your lump sum, travel privileges and health care coverage period, will be at the end of the nine weeks you remain on the payroll after your last day worked.

**9: What if I have 4½ years of service? Will I get credit for the extra six months?**

For purposes of the VSI Lump Sum payments only, all service in excess of a full year will be rounded up to the next full year. For example, if you have 4 years and 3 months of service, you will receive credit for 5 years.

For purposes of VSI travel passes, all service in excess of a full year will be rounded up to the next even number of years. For example, if you have 4 years and 3 months of service, you will receive credit for 6 years of service and, as a result, will receive unlimited online travel for 3 years from the date of separation from the Company. There is no rounding of service in determining eligibility for retiree travel passes.

We will not be rounding service up for vesting purposes or determination of credited service in any of the Company-sponsored defined contribution 401(k) or defined benefit pension plans.

**10: If I have a break in service, how is my service time calculated?**

If you have had a break in service, your break time has been deducted from your total years of service to give you an “adjusted date of hire.” This is the date that is currently being used to determine your seniority for pass travel. Your years of service for the VSI program will be counted from this adjusted date of hire. If you have any questions regarding your date of hire, or adjusted date of hire, you should contact Denise Kliskey at 206-392-5267.



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### GENERAL INFORMATION (CON'T)

**11: Does my service at Horizon Air count toward my years of service in determining the amount of my severance payments, cash incentive payments, and number of years of continued non-rev travel?**

Yes, all Air Group service will be counted.

**12: How will my rate of pay be determined if I am out on a leave of absence?**

If you have concerns about your rate of pay as it relates to this program, please contact Alyssa Edwards (see the *Contacts* section of this document) to discuss your individual situation.

**13: Can I change my mind after I submit my VSI Election form?**

The VSI Election form is considered an application for the program. Both parties will be bound by the terms of the agreement only when a signed and notarized General Release and Waiver is received by the Company.

**14: Will I be eligible for unemployment benefits if I accept VSI?**

Employees participating in the VSI program may be eligible for unemployment benefits depending upon applicable state laws. Employees must contact the appropriate state agency for more information. Alaska Airlines will not contest unemployment filings for employees who receive the benefits of the VSI program.

**15: If my spouse also works for Alaska, can we both request VSI?**

Yes, you may both apply for VSI and it is possible that you may both be approved.

**16: Is the VSI lump sum payment subject to income tax withholdings?**

Yes. The payroll department withholds a mandatory 25% of your lump sum payment for federal income taxes, as well as applicable FICA withholding. The actual amount of tax you will owe for this lump sum payment will depend on your other income and deductions for the year in which you receive your lump sum payment, as determined when you file your income tax return for that year.

**17: Can I take advantage of VSI and reapply for another job at Alaska at a later date?**

As part of the VSI program, participants will agree not to reapply to Alaska Airlines.

**18: Will another VSI be offered in the future?**

This is a one-time program. We do not anticipate offering this again in the future.



## Management Voluntary Severance Incentive (VSI) Questions & Answers

### BENEFITS

**19: What’s the difference between “resigning” from the company and “retiring”?**

“**Resignation**” from the Company means that you have voluntarily terminated your employment and are no longer an employee of Alaska Airlines. If you elect the VSI, you will be voluntarily terminating your employment.

“**Retiring**” from the Company means that you have voluntarily terminated your employment and that you are eligible for and have elected to receive a monthly pension from a Company sponsored retirement plan (e.g., the Retirement Plan for Salaried Employees). Employees can terminate their employment by voluntarily resigning, and delay their actual retirement until a date of their choice after their early retirement date.

**20: If I am close to retiring, can I take advantage of VSI?**

Yes. Please call one of the contacts listed under Retirement/401(k) in the *Contacts* section of this document to discuss your options.

**21: How do I know if I’m eligible to receive a retirement benefit when I elect the VSI offer?**

To be eligible to receive a retirement benefit, you must be vested in a Company sponsored retirement plan and be at least early retirement age. Under the salaried retirement plan, participants become vested in a pension benefit after five years of vesting service or upon reaching age 52 while a participant in the plan. You earn a vesting year of service for each year in which you work and are compensated for at least 1,000 hours. In order to receive a retirement benefit, you must also be at least age 52 and elect to receive a monthly benefit from that plan.

If you were in a different pay group at Alaska prior to becoming a Management employee, you may have participated in another Company-sponsored retirement plan. Retirement eligibility rules differ among plans, and if you participated in another plan you should contact Kristine Choquette or Komal Ram in the Benefits Department (refer to the *Contacts* section of this document) for a determination of whether or not you may be eligible to retire from that plan.



## Management Voluntary Severance Incentive (VSI) Questions & Answers

### BENEFITS (CON'T)

**22: If I don't have the five years of vesting service with the company, and I haven't reached age 52 at this time, will I lose my Company matching contributions in the 401(k) plan if I elect this VSI offer?**

You become vested in the Company matching contribution account according to the following schedule:

Years of Service	% Vested
Less than 1 year	0%
At least 1 year but less than 2 years	20%
At least 2 years but less than 3 years	40%
At least 3 years but less than 4 years	60%
At least 4 years but less than 5 years	80%
5 years or more	100%

You will also become 100% vested in your Company matching contribution account, regardless of your years of service, if you retire directly from the Company at the Plan's Normal Retirement Age of 62 and above, or if you become totally disabled, or die.

**23: If I elect the VSI offer and start receiving a retirement benefit at the same time, how will my benefit from the Salaried Retirement Plan be determined?**

Your Salaried Retirement Plan benefit will be calculated using the Plan's benefit formula, which is "final average earnings (FAE) x 2% x credited service (x early retirement reduction factor, if retiring prior to age 62)". FAE is the average of the highest five complete and consecutive calendar years of pay within the last ten years immediately prior to retirement. For example, if your request for the VSI offer is accepted and you retire directly from the company on December 22, 2004, your 2004 pay will not be included in determining your FAE because it is not a complete year of pay. However, any hours you work and are compensated for in 2004 will count towards your credited service calculation.

A summary description of this plan, including benefit formula and payment options, is available in the benefit handbook online at [www.alaskasworld.com](http://www.alaskasworld.com).



## Management Voluntary Severance Incentive (VSI) Questions & Answers

### **BENEFITS (CON'T)**

#### **24: What happens to my pension plan and 401(k) if I take the VSI?**

If you do not elect to begin receiving a retirement benefit at the time of your termination, any vested pension benefit you have accrued as of your termination date will be paid to you once you are eligible and elect to retire. You may keep your 401(k) account balance in Alaska's plan(s) as long as your balance exceeds \$5,000 (up until reaching age 70½), or you can receive a distribution of your account at any time after your termination and roll it over into another qualified plan or IRA.

The election to begin receiving monthly pension benefits, and the withdrawal of your 401(k) account, are important financial decisions. Your decisions should be based on your own individual and family's circumstances and you may want to consult a financial advisor to discuss your options.

#### **25: Will my normal 401(k) deduction be taken from my VSI payout?**

Lump sum payments such as these are not considered deferrable compensation in the 401(k) plan. Other than taxes, the only deductions that will be taken from your VSI payout are any garnishments, levies or other court ordered amounts, as well as any money owed by the employee to Alaska Airlines.

#### **26: What happens if I have a 401(k) loan?**

You will need to repay your loan balance in full at the time of termination or it will be treated as a taxable distribution from the plan.

#### **27: Will I be able to cash out my PTO/Vacation?**

Yes, any accrued PTO/Vacation time will be paid out in your last paycheck. PTO/Vacation balance payouts upon termination are not considered "eligible earnings" for calculation of your pension benefit, nor are they deferrable into your 401(k).

#### **28: What about my EIL/Sick Leave – can I take that with me?**

As with all other types of separations from the Company, EIL/Sick Leave is not paid out upon your departure.



## Management Voluntary Severance Incentive (VSI) Questions & Answers

### **BENEFITS (CON'T)**

#### **29: What options will I have to continue my health care coverage after I terminate employment or retire from the Company?**

All employees who leave the Company while covered under a Company sponsored health care plan have rights to continue coverage under federal law (“COBRA”). Current Company policy also provides for retiree health care continuation for those who are eligible retirees. *The VSI program includes up to 12 months of free COBRA or retiree health care coverage (whichever you are eligible for and elect) for you and your eligible dependent(s).*

#### “COBRA” Continuation

If you’re enrolled in an Alaska Airlines health care plan when you leave under the VSI program, you will be able to continue your current health care coverage under “COBRA” for a maximum of 18 months (or until you become covered under another group health care plan or become entitled to Medicare if either occurs prior to 18 months of COBRA coverage) following your separation date by paying the full active premium rate, plus the standard 2% administrative fee. The twelve-month period during which the company pays the COBRA premiums under the VSI program counts toward your total 18 months of COBRA eligibility.

#### Retiree Health Care

Employees who retire from the Company directly from active service\* are eligible to continue the health care coverage they had as an active employee under the Retiree Health Care program. Retirees are eligible for this coverage from the date of retirement until they first become eligible to receive Medicare benefits. Retirees pay the full active employee premium for their coverage plus the standard 2% administrative charge (same as COBRA coverage above). The length of time that coverage can be continued under Retiree Health Care differs from the federally mandated COBRA timeframe.

\*NOTE: IN ORDER TO BE ELIGIBLE FOR RETIREE HEALTH CARE BENEFITS, YOU MUST HAVE CONTINUOUS HEALTH CARE COVERAGE UNDER AN ALASKA AIRLINES PLAN FROM THE DATE OF YOUR TERMINATION OF EMPLOYMENT UNTIL YOUR DATE OF “RETIREMENT.” IF YOU ACCEPT THE VSI OFFER AND YOU ARE NOT ELIGIBLE TO “RETIRE” ON THE DATE OF YOUR RESIGNATION (OR YOU ARE ELIGIBLE TO RETIRE AND ELECT NOT TO), YOU WILL NOT BE ELIGIBLE FOR RETIREE HEALTH CARE COVERAGE AT THE TIME YOU SUBSEQUENTLY “RETIRE” UNLESS YOU CONTINUE YOUR ALASKA AIRLINES COVERAGE UNDER “COBRA” AND RETIRE ON OR BEFORE THE END OF THAT 18 MONTH CONTINUATION PERIOD.



## Management Voluntary Severance Incentive (VSI) Questions & Answers

### **BENEFITS (CON'T)**

**30: What does health care continuation cost under COBRA and under the retiree health care program?**

For calendar year 2004, the monthly premium for COBRA and retiree health care coverage (medical/dental/vision) **under the PPO plan** is:

Employee Only	\$293.05
Employee and Spouse	\$586.13
Employee and Child(ren)	\$498.19
Employee and Family	\$791.25

*These premiums are valid through December 2004, and will increase next year. (Health Care premiums increase at the beginning of every calendar year.) If you are covered under a different Health Care plan (e.g., an HMO or the PPO High Deductible) and are interested in the current COBRA cost for that coverage, please call/email one of the Health Care/Group Benefits contacts listed in the Contacts section of this document.*

**31: What's different about health care continuation being offered under the VSI program?**

All of the federally mandated COBRA continuation provisions will apply to those employees who participate in the VSI program. In addition, for those employees who are eligible to retire, the provisions of the Company's retiree health care program will apply.

The difference in the VSI program is that participants who are eligible for COBRA continuation or retiree health care will have the first twelve months of their continued coverage paid for by the Company. Those participants who remain eligible for COBRA or retiree health care continuation beyond the initial Company-paid twelve months will be able to continue coverage through the end of their COBRA eligibility (an additional 6 months) or retiree health care eligibility period by self-paying the applicable monthly premiums for as long as they remain eligible for the coverage.

Keep in mind that the normal provisions of COBRA and retiree health care will apply (including time limits for premium payments, duration of coverage, eligibility of employee and dependent(s), plan options, etc.). Those employees who are eligible for the twelve months of company-paid coverage should note that the company will pay for continued COBRA or retiree health care for the employee and eligible dependent(s) only for as long as they remain eligible for that coverage under the normal COBRA or retiree health care rules, for a maximum of twelve months from the employee's date of separation.



## Management Voluntary Severance Incentive (VSI) Questions & Answers

### **BENEFITS (CON'T)**

**32: Could the period of my company-paid COBRA continuation or retiree continuation of health care be less than twelve months after my separation date?**

Yes. Your continuation of health care could last less than twelve months after your separation. Your coverage (and that of your dependent(s)) will end when you or your dependent(s) are no longer eligible for the coverage, as determined by the normal rules of COBRA or retiree health care (whichever is applicable).

**33: When does COBRA continuation end?**

Coverage can be continued under COBRA for you (and your eligible dependents) until the earlier of: 1) the expiration of a total of 18 months of coverage, or 2) the date you or your dependent(s) become covered under another group medical plan that does not contain a pre-existing condition exclusion, or 3) the date that any required premium is not received on time, or 4) the date you or your dependent(s) become eligible for Medicare, or 5) the date the plan is terminated.

**34: When does retiree health care end?**

Retirees and dependents who are eligible for retiree health care can continue their coverage until they are eligible for Medicare. If a retiree becomes eligible for Medicare first, covered dependents may continue their coverage until the earlier of: 1) the date they are eligible for Medicare, or 2) the date they are covered under another group medical plan with no pre-existing condition limits, or 3) the date they have been covered as a dependent for 36 months or more since the retiree's loss of coverage due to Medicare entitlement, or 4) the date the plan is terminated.

**35: If I participate in the VSI program and obtain coverage for myself (or dependents) through a subsequent employer, will I lose eligibility for COBRA continuation or retiree health care continuation?**

Yes. You must notify Alaska that you (or your dependents) are no longer eligible for continuation coverage if you (or they) are covered under another employer's plan. You will be responsible for reimbursing Alaska's plan for any amounts paid on behalf of you or your dependent(s) while ineligible for coverage.

**36: If I am not covered under an Alaska Airlines health care plan and am not eligible for the twelve months of free COBRA or retiree health care coverage, do I get a larger lump sum?**

The twelve-month health care continuation coverage is intended to assist those employees who will be losing their coverage as a result of participation in the program. No additional monetary benefits will be provided to those employees who are not currently participating in an eligible Company health care plan.



## Management Voluntary Severance Incentive (VSI) Questions & Answers

### BENEFITS (CON'T)

**37: Will I need to “elect” COBRA or retiree health care in order to obtain the first twelve months of company-paid continuation coverage?**

Yes, since all of the normal rules, requirements, and eligibility of COBRA or retiree coverage will apply to VSI participants, those eligible for continued coverage will receive the normal election information shortly after their departure from the company. Participants will need to elect their desired coverage within the applicable COBRA or retiree timeframes and return their election form to the Benefits Department in order for their health coverage to continue. The Company will pay premiums for up to the first twelve months of COBRA continuation or retiree health care coverage.

**38: Can I change my health care coverage?**

During Open Enrollment in November you will be given the opportunity to elect a different health care plan.

**39: If I get married or have a baby during my COBRA or retiree health continuation period, can I add my new spouse or child?**

Yes. If you notify the Benefits Department within 31 days of your marriage or the birth of your child, you may add your new dependent to your health care continuation by paying the appropriate additional premium. If you fail to notify the Department within 31 days of the qualifying event (marriage or birth), you'll have the opportunity to add coverage for your new dependent at the next Open Enrollment that occurs during your continuation period.

### OTHER GROUP BENEFITS

**40: What happens to my life insurance when I terminate?**

Coverage under your Company paid life and AD&D insurance, as well as any optional employee-paid life/AD&D you may be purchasing, ends on the last day of the month in which your employment ends (your separation date). You are eligible to convert your company paid life coverage (not AD&D) to an individual policy through Aetna if you do so within 31 days of the last day of your coverage. That coverage is typically expensive and full limits are not always available.

If you are purchasing optional employee-paid life insurance, that coverage is portable, which means that you will be eligible to continue that coverage through Aetna at rates which are close to what you are paying now as an active employee.

For more information regarding your life insurance information, you should review your Benefits Handbook on-line at [www.alaskasworld.com](http://www.alaskasworld.com). Also available on the Benefits site at [www.alaskasworld.com](http://www.alaskasworld.com) is your Group Benefits statement, showing your current Company-provided coverage and any optional life insurance you are purchasing. If you have any questions you should contact one of the individuals listed under **Health Care/Group Benefits** in the *Contacts* section of this document.



## Management Voluntary Severance Incentive (VSI) Questions & Answers

### TRAVEL PRIVILEGES

**41: Will I be able to travel on Horizon?**

Yes. The unlimited VSI travel privileges are valid on both Alaska Airlines and Horizon Air.

**42: What about off-line pass privileges?**

Unfortunately, our agreements with other airlines don't allow non-revenue travel unless you are an active employee or are receiving retirement benefits.

**43: If I have a baby or get married after my termination date, will my new family member be added as a dependent?**

Yes. Eligible new dependents may be added for travel privileges under the VSI program after termination. VSI participants will need to contact the Employee Travel Department for the appropriate forms.

**44: Which of my dependents are eligible for VSI travel privileges?**

Your legal spouse, qualified registered domestic partner, eligible dependent children and parents are all eligible for the unlimited travel privileges offered in the VSI program. EDGs will not be eligible.

The normal eligibility rules for employee travel apply to the dependents of VSI participants. Participants in the VSI program must notify the Employee Travel Department as soon as any dependent loses eligibility (e.g., through a divorce, over age 19, no longer a dependent full-time student, etc.) for travel privileges. You will be responsible for reimbursing Alaska for the value of a full fare ticket for any ineligible travel used by your dependent(s).

**45: Do I keep my ID for pass travel?**

You and your eligible dependents will be required to turn in your current IDs and will be issued new IDs for travel using your VSI passes

**46: Where does the VSI status place me on the boarding priority list?**

The boarding priority on Alaska Airlines is AS Employees, AS Retirees/VSI passes, then AS Parents/VSI Parents.

**47: If I'm eligible at retirement for a limited allotment of travel, rather than full retiree travel privileges, may I continue my VSI travel for the duration of the VSI travel eligibility period?**

Yes. You have the option of choosing between VSI travel privileges and retiree travel privileges and you may use your VSI travel privileges for the duration of your eligibility for those passes.



## Management Voluntary Severance Incentive (VSI) Questions & Answers

### TRAVEL PRIVILEGES (CON'T)

**48: Will I be eligible for emergency pass travel during my VSI travel eligibility period?**

Participants in the VSI program will be eligible for emergency travel on Alaska and Horizon.

**49: Can I use any of my remaining Employee's Choice credits with my VSI passes?**

You may use your remaining 2004 Employee's Choice credits as Guest passes or Companion passes through the end of 2004. (If your separation date is 2005, you will be able to use your remaining 2005 credits as Guest passes or Companion passes through the end of 2005.) Any remaining non-expiring credits may be used as Guest passes or Companion passes for the duration of your eligibility for VSI travel. EDG travel is not available after your separation date.

If you qualify for full or limited travel privileges at the time your employment terminates because you elect to begin receiving retirement benefits, you can use your remaining Employee's Choice credits as Guest passes or Companion passes up to the end of the calendar year in which your employment terminates (EDG travel does not apply), and the following eligibility year you will be eligible for 10 one-way Guest Passes.

**50: How will I access my VSI non-rev travel privileges?**

Shortly after your separation from the Company, you will receive information from Employee Travel on how to utilize your unlimited space available passes.

### OTHER

**51: If a PBP payout is made for the year in which I terminate, will I still receive that award?**

As written in the PBP plan document, you must be an active employee as of January 1 of the year immediately following the year for which the plan has been authorized, or you must have retired at age 52 or older during the plan year, in order to be eligible to receive a payout.

**52: What happens if I have stock options?**

If you are not retiring through the VSI program, stock option grants are immediately forfeited upon termination of employment. If you do retire, your stock options may remain exercisable and continue to vest for a period of time, subject to the terms of the option agreement. If you have any questions regarding stock options, please contact Shannon Alberts at (206) 392-5218.



## Management Voluntary Severance Incentive (VSI) Questions & Answers

### CONTACT INFORMATION

If you have additional questions about how the VSI program works, and its impact on your benefits coverage, we have listed the appropriate resources below:

**General Questions -**

Stacie Butcher, Compensation Manager  
(206) 392-5073 (or ext. 25073), or  
[Stacie.Butcher@AlaskaAir.com](mailto:Stacie.Butcher@AlaskaAir.com)

OR

Alyssa Edwards, Sr. Compensation Analyst  
(206) 392-5090 (or ext. 25090), or  
[Alyssa.Edwards@AlaskaAir.com](mailto:Alyssa.Edwards@AlaskaAir.com)

OR

Lucy Purcell, Staffing and Compensation Analyst  
(206) 392-5047 (or ext. 25047), or  
[Lucy.Purcell@AlaskaAir.com](mailto:Lucy.Purcell@AlaskaAir.com)

**Estimated Lump Sum Calculations -**

Alyssa Edwards, Sr. Compensation Analyst  
(206) 392-5090 (or ext. 25090), or  
[Alyssa.Edwards@AlaskaAir.com](mailto:Alyssa.Edwards@AlaskaAir.com)

**Retirement/401(k)**

**Retiree Travel Privileges -**

Kristine Choquette, Pension Analyst  
(206) 392-5480 (or ext. 25480), or  
[Kristine.Choquette@AlaskaAir.com](mailto:Kristine.Choquette@AlaskaAir.com)

OR

Komal Ram, Pension Benefits Specialist  
(206) 392-5866 (or ext. 25866), or  
[Komal.Ram@AlaskaAir.com](mailto:Komal.Ram@AlaskaAir.com)

**Health Care/Group Benefits -**

Kendra Morrison, Health Benefits Specialist  
(206) 392-5892 (or ext. 25892), or  
[Kendra.Morrison@AlaskaAir.com](mailto:Kendra.Morrison@AlaskaAir.com)

OR

Heidi Neidlinger, Health Benefits Specialist  
(206) 392-5768 (or ext. 25768), or  
[Heidi.Neidlinger@AlaskaAir.com](mailto:Heidi.Neidlinger@AlaskaAir.com)

**General Travel Questions -**

Jo Bowie, Supervisor Employee Travel  
(206) 392-5756 (or ext. 25756), or  
[Jo.Bowie@AlaskaAir.com](mailto:Jo.Bowie@AlaskaAir.com)