

Mail Stop 3561

September 28, 2006

Mr. David Neeleman  
Chief Executive Officer  
JetBlue Airways Corporation  
118-29 Queens Boulevard  
Forest Hills, New York 11375

**Re: JetBlue Airways Corporation (the "Company")  
Form 10-K for the Fiscal Year Ended December 31, 2005  
Filed February 14, 2006  
File No. 000-49728**

Dear Mr. Neeleman:

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

Sincerely,

Linda Cvrkel  
Branch Chief