



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3561

August 21, 2009

Via U.S. Mail and Facsimile

Edward Barnes
Chief Financial Officer
JetBlue Airways Corporation
118-29 Queens Boulevard
Forest Hills, New York 11375

RE: JetBlue Airways Corporation
Form 10-K for the fiscal year ended December 31, 2008

File No. 000-49728

Dear Mr. Barnes:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief

Via facsimile: Edward Barnes, Chief Financial Officer
(718) 709-3639

Edward Barnes
JetBlue Airways Corporation
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