



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

