



DIVISION OF  
CORPORATION FINANCE

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

October 2, 2013

Via E-mail

David Barger  
President and Chief Executive Officer  
JetBlue Airways Corporation  
27-01 Queens Plaza North  
Long Island City, New York 11101

**Re: JetBlue Airways Corporation  
Form 10-K for Fiscal Year Ended December 31, 2012  
Filed February 21, 2013  
File No. 0-49728**

Dear Mr. Barger:

We refer you to our comment letter dated September 10, 2013, regarding business contacts with Cuba. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Max Webb  
Assistant Director  
Division of Corporation Finance

Donald Daniels  
Chief Financial Officer

James Hnat  
General Counsel