



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 21, 2009

Mr. Daniel H. Schulman  
Chief Executive Officer  
Virgin Mobile USA, Inc.  
10 Independence Boulevard  
Warren, New Jersey 07059

**RE: Virgin Mobile USA, Inc.**  
**Form 10-K for the year ended December 31, 2007**  
**Filed March 17, 2008**  
**File No. 1-33735**

**Forms 10-Q for Fiscal Quarter Ended September 30, 2008**  
**Filed November 10, 2008**

Dear Mr. Schulman:

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

Sincerely,

Larry Spigel  
Assistant Director

Cc: Joseph H. Kaufman, Simpson Thacher & Bartlett LLP