

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

October 31, 2017

Mr. Fernando Suárez Chief Financial Officer Controladora Vuela Compañía de Aviación, S.A.B. de C.V. Av. Antonio Dovalí Jaime No. 70, 13 Floor, Tower B Colonia Zedec Santa Fe United Mexican States, Mexico City 01210

> Re: Controladora Vuela Compañía de Aviación, S.A.B. de C.V. Form 20-F for the Year Ended December 31, 2016 Filed April 28, 2017 File No. 001-36059

Dear Mr. Suárez:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour Branch Chief Office of Transportation and Leisure