



DIVISION OF
CORPORATION FINANCE

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

November 20, 2020

Barry Rowan
Executive Vice President and Chief Financial Officer
Gogo Inc.
111 North Canal Street, Suite 1500
Chicago, IL 60606

Re: Gogo Inc.
Form 10-K for the Fiscal Year Ended December 31, 2019
Filed March 13, 2020
File No. 001-35975

Dear Mr. Rowan:

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,

Division of Corporation Finance
Office of Technology