



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

June 14, 2016

C. David Cush  
President and Chief Executive Officer  
Virgin America Inc.  
555 Airport Boulevard  
Burlingame, California 94010

**Re: Virgin America Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed April 22, 2016  
File No. 001-36718**

Dear Mr. Cush:

We have completed our review of your filing. 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/ Laura Nicholson

Laura Nicholson  
Special Counsel  
Office of Transportation and Leisure

cc: Tad J. Freese, Esq.