

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
November 14, 2014**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES ACT OF 1933**

**Virgin America Inc.**

**File No. 333-197660 – CF# 31550**

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Virgin America Inc. submitted an application under Rule 406 requesting confidential treatment for information it excluded from the Exhibits to a Form S-1 registration statement filed on July 28, 2014, as amended.

Based on representations by Virgin America Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

|               |                          |
|---------------|--------------------------|
| Exhibit 10.1  | through August 25, 2024  |
| Exhibit 10.2  | through October 22, 2020 |
| Exhibit 10.3  | through August 25, 2024  |
| Exhibit 10.4  | through August 25, 2024  |
| Exhibit 10.5  | through August 25, 2024  |
| Exhibit 10.6  | through August 25, 2024  |
| Exhibit 10.7  | through August 25, 2024  |
| Exhibit 10.8  | through August 25, 2024  |
| Exhibit 10.9  | through August 25, 2024  |
| Exhibit 10.11 | through January 2, 2021  |
| Exhibit 10.15 | through August 25, 2024  |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields  
Secretary