



DIVISION OF  
CORPORATION FINANCE

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

July 22, 2020

Jon Campagna  
Chief Financial Officer  
Virgin Galactic Holdings, Inc  
166 North Roadrunner Parkway, Suite 1C  
Las Cruces, New Mexico 88011

**Re: Virgin Galactic Holdings, Inc.**  
**Draft Registration Statement on Form S-1**  
**Submitted July 20, 2020**  
**CIK No. 0001706946**

Dear Mr. Campagna:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Kevin Dougherty at (202) 551-3271 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Drew Capurro