



DIVISION OF  
CORPORATION FINANCE

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

January 31, 2022

Derrick Boston  
Chief Legal Officer  
Virgin Orbit Holdings, Inc.  
4022 E. Conant St.  
Long Beach, California 90808

**Re: Virgin Orbit Holdings, Inc.**  
**Registration Statement on Form S-1**  
**Filed January 25, 2022**  
**File No. 333-262326**

Dear Mr. Boston:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Patrick Fullem at (202) 551-8337 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Drew Capurro