



DIVISION OF
CORPORATION FINANCE

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

August 30, 2024

Vladimir Galkin
Investor
JETBLUE AIRWAYS CORP
10900 NW 97th Street, #102
Miami, FL 33178

Re: JETBLUE AIRWAYS CORP
Schedule 13G filed April 22, 2024, as amended
Filed by Vladimir Galkin, Angelica Galkin, and the Angelica Galkin Revocable Trust
File No. 005-78219

Dear Vladimir Galkin:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Schedule 13G filed April 22, 2024, as amended

General

1. We understand that, in connection with your investment in JetBlue Airways Corporation (the "Company"), you have expressed to the Company an interest in obtaining a board seat. We also note that, with respect to your investment, you have disclosed your beneficial ownership on Schedule 13G, have indicated that your Schedule 13G filing has been made pursuant to Rule 13d-1(c), and have made a corresponding certification under Item 10 stating that your investment was not made "for the purpose of or with the effect of changing or influencing the control of the issuer." Please provide a detailed legal analysis reconciling your expressed interest in obtaining a board seat with your filing of a Schedule 13G, or, alternatively, file a Schedule 13D with respect to your investment.

We remind you that the filing persons are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

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Please direct any questions to David Plattner at 202-551-8094.

Sincerely,

Division of Corporation Finance
Office of Mergers and Acquisitions