

Paras Madho  
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October 8, 2007

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Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

**PROCESSED**

**OCT 11 2007**

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**THOMSON  
FINANCIAL**

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, VIRGIN MOBILE USA, INC., Class A common stock, par value \$.01 per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on October 8, 2007. Tentative listing date - October 11, 2007.

Sincerely,

*Paras Madho*

**END**