



DIVISION OF
CORPORATION FINANCE

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

January 15, 2026

Douglas Ahrens
Chief Financial Officer
Virgin Galactic Holdings, Inc
1700 Flight Way
Tustin, CA 92782

Re: Virgin Galactic Holdings, Inc
Registration Statement on Form S-3
Filed January 9, 2026
File No. 333-292647

Dear Douglas Ahrens:

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 Liz Packebusch at 202-551-8749 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: David Ni