



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

DIVISION OF
CORPORATION FINANCE

October 13, 2020

Jaime Pous Fernández
Interim Chief Financial Officer
Controladora Vuela Compania de Aviacion, S.A.B. de C.V.
Av. Antonio Dovalí Jaime No. 70, 13 Floor, Tower B
Colonia Zedec Santa Fe
Mexico City, United Mexican States, 01210

Re: Controladora Vuela Compania de Aviacion, S.A.B. de C.V.
Registration Statement on Form F-3
Filed October 7, 2020
File No. 333-249370

Dear Mr. Fernández:

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 Anuja A. Majmudar, Attorney-Advisor, at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Grissel A. Mercado