



DIVISION OF  
CORPORATION FINANCE

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

August 20, 2010

Patrick E. Allen  
Chief Financial Officer  
Rockwell Collins, Inc.  
400 Collins Road NE  
Cedar Rapids, Iowa 52498

**Re: Rockwell Collins, Inc.**  
**Form 10-K: For the fiscal year ended October 2, 2009**  
**Filed November 23, 2009**  
**Form 10-Q: For the quarterly period ended December 31, 2009**  
**Filed January 28, 2010**  
**Form 10-Q: For the quarterly period ended March 31, 2010**  
**Filed April 23, 2010**  
**Definitive Proxy on Schedule 14A**  
**Filed December 23, 2009**  
**File No. 001-16445**

Dear Mr. Allen:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief