



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0402

Mail Stop 3561

June 3, 2009

The Boeing Company
James A. Bell-Executive Vice President, Corporate President and Chief Financial Officer
100 N. Riverside
Chicago, IL 60606

Re: The Boeing Company
Form 10-K for the year ended December 31, 2008
Filed February 09, 2009
File Number: 001-00442

Dear Mr. Bell:

We have completed our review of your Form 10-K along with the corresponding related filings and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey
Branch Chief