



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

DIVISION OF  
CORPORATION FINANCE

April 13, 2011

W. James McNerney, Jr.  
Chairman, President, and Chief Executive Officer  
The Boeing Company  
100 N. Riverside Plaza  
Chicago, IL 60606

**Re: The Boeing Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2010**  
**Filed February 9, 2011**  
**File No. 001-00442**

Dear Mr. McNerney:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Max A. Webb  
Assistant Director