



DIVISION OF  
CORPORATION FINANCE

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

October 4, 2018

Gregory D. Smith  
Chief Financial Officer  
The Boeing Company  
100 N. Riverside Plaza  
Chicago, IL 60606-1596

**Re: The Boeing Company**  
**Form 10-K for Fiscal Year Ended December 31, 2017**  
**Filed on February 12, 2018**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2018**  
**Filed on July 25, 2018**  
**File No. 001-00442**

Dear Mr. Smith:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure