



DIVISION OF  
CORPORATION FINANCE

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

May 14, 2024

Michael Cleary  
Senior Vice President and Controller  
BOEING CO  
929 Long Bridge Dr  
Arlington VA 22202

**Re: BOEING CO**  
**Form 10-K**  
**Filed January 31, 2024**  
**File No. 001-00442**

Dear Michael Cleary:

We have completed our review of your filing. 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 Manufacturing