



DIVISION OF  
CORPORATION FINANCE

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

November 7, 2024

Robert K. Ortberg  
Chief Executive Officer  
THE BOEING COMPANY  
929 Long Bridge Drive  
Arlington, Virginia 22202

**Re: THE BOEING COMPANY**  
**Registration Statement on Form S-4**  
**Filed November 1, 2024**  
**File No. 333-282965**

Dear Robert K. Ortberg:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jenny O'Shanick at 202-551-8005 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Robert M. Hayward, P.C.