



DIVISION OF
CORPORATION FINANCE

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

August 4, 2010

Michelle A. Russell, Esq.
Senior Vice President, General Counsel & Secretary
Spirit AeroSystems Holdings, Inc.
3801 South Oliver
Wichita, Kansas 67210

Re: Spirit AeroSystems Holdings, Inc.
Form 10-K: For the fiscal year ended December 31, 2008
Filed February 20, 2009
Form 10-K: For the fiscal year ended December 31, 2009
Filed February 26, 2010
Definitive Proxy on Schedule 14A
Filed March 25, 2010
File No. 001-33160

Dear Ms. Russell:

We have completed our reviews of the Form 10-Ks reference above and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk
Branch Chief