



DIVISION OF  
CORPORATION FINANCE

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

April 14, 2023

Mark Suchinski  
Chief Financial Officer  
Spirit AeroSystems Holdings, Inc.  
3801 South Oliver  
Wichita, KS 67210

**Re: Spirit AeroSystems Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**File No. 1-33160**

Dear Mark Suchinski:

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