



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

February 6, 2017

Via E-mail

Mr. Keith Helming
Chief Financial Officer
65 St. Stephen's Green
Dublin 2, Ireland

Re: AerCap Holdings N.V.
Form 20-F for the Year Ended December 31, 2015
Filed March 23, 2016
File No. 1-33159

Dear Mr. Helming:

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,

/s/ Terence O'Brien

Terence O'Brien
Accounting Branch Chief
Office of Manufacturing and Construction