



DIVISION OF  
CORPORATION FINANCE

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

March 9, 2021

Richard Maasland  
Chief Accounting Officer  
AerCap Holdings N.V.  
AerCap House  
65 St. Stephen's Green  
Dublin D02 YX20  
Ireland

**Re: AerCap Holdings N.V.**  
**Form 20-F for Fiscal Year Ended December 31, 2019**  
**Filed March 5, 2020**  
**File No. 001-33159**

Dear Mr. Maasland:

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 Trade & Services