

Mail Stop 3561

March 20, 2008

Via Fax & U.S. Mail

Mr. Marshall O. Larsen
Chairman and Chief Executive Officer
Goodrich Corporation
Four Coliseum Centre
2730 West Tyvola Road
Charlotte, North Carolina 28217

Re: Goodrich Corporation
Form 10-K for the year ended December 31, 2007
Filed February 19, 2008
File No. 1-00892

Dear Mr. Marshall:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief