



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

May 27, 2010

Via Fax & U.S. Mail

Mr. Marshall O. Larsen  
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, 2009**  
**Filed February 16, 2010**  
**File No. 001-00892**

Dear Mr. Larsen:

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

Sincerely,

Linda Cvrkel  
Branch Chief