



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

November 24, 2009

via U.S. mail and facsimile

Robert T. Brady, Chief Executive Officer
Moog, Inc.
PO Box 18
East Aurora, New York 14052-0018

RE: Moog, Inc.
Form 10-K for the Fiscal Year Ended September 27, 2008
Filed November 28, 2008
Proxy Statement
Filed December 10, 2008
File No. 1-05129

Dear Mr. Brady:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief