



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

DIVISION OF
CORPORATION FINANCE

Via U.S. Mail and Facsimile (716/687-4457)

April 13, 2011

Robert T. Brady
Chairman and Chief Executive Officer
Moog Inc.
Plant 24, Seneca Street
East Aurora, New York 14052-0018

Re: Moog Inc.
Form 10-K for the Fiscal Year Ended October 2, 2010
Filed December 1, 2010
Definitive 14A Filed December 20, 2010
File No. 001-05129

Dear Mr. Brady:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Pamela Long
Assistant Director