



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

August 28, 2006

Mr. Thomas P. McCaffrey  
Chief Financial Officer, BE Aerospace Inc.  
1400 Corporate Center Way  
Wellington, FL 33414

**Re: BE Aerospace, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2005**  
**File No. 0-18348**

Dear Mr. McCaffrey:

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

If you have any further questions regarding our review of your filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, or Jennifer Thompson, Staff Accountant at (202) 551-3737, or, in their absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief