

Goodrich Corporation

From: **Scarborough, William** (ScarboroughW@SEC.GOV)
 Sent: Mon 3/17/08 1:58 PM
 To: [REDACTED]
 Cc: Wright, Charles F. (WrightCF@SEC.GOV)

March 17, 2008

VIA EMAIL

Mr. Joe Jefferis

[REDACTED]

Dayton, OH [REDACTED]

Re: Goodrich Corporation

Dear Mr. Jefferis:

We are writing to confirm your telephone calls to us and your e-mailed correspondence concerning Goodrich Corporation. Thank you for providing this information to us.

It is the Commission's policy to conduct inquiries on a confidential basis. This is done to protect the integrity of an investigation from premature disclosure and protect the personal privacy of persons with respect to whom unfounded charges may be made. Thus, subject to applicable provisions of the Freedom of Information Act, as amended, the existence or non-existence of an investigation is generally not disclosed unless it is a matter of the public record in proceedings instituted before the Commission or in the courts. As a result, we are not able to discuss the existence or non-existence of any ongoing investigation concerning Goodrich or any other individual or entity.

Please be assured that we will take your concerns in the matter seriously, and the information supplied by you will be evaluated carefully. Thank you for contacting us.

Very truly yours,

William Scarborough
CPA, CFE, M.P. Acct., M. Tx.

Associate Chief Accountant

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