

October 23, 2009

Via U.S. Mail and Facsimile (312-544-2710)

W. James McNerney, Jr.
President and Chief Executive Officer
The Boeing Company
100 N. Riverside
Chicago, IL 60606

**Re: The Boeing Company
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 9, 2009
File No. 1-00442
Response Letter Dated October 14, 2009**

Dear Mr. McNerney:

We refer you to our comment letter dated September 30, 2009 regarding business contacts with Cuba, Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Max Webb
Assistant Director
Division of Corporation Finance