



DIVISION OF
CORPORATION FINANCE

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

April 13, 2011

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

**Re: The Boeing Company
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed February 9, 2011
File No. 001-00442**

Dear Mr. McNerney:

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

Sincerely,

Max A. Webb
Assistant Director