



DIVISION OF  
CORPORATION FINANCE

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

June 18, 2020

Gregory Smith  
Chief Financial Officer  
BOEING CO  
100 N. Riverside Plaza  
Chicago, IL 60606

**Re: BOEING CO**  
**Form 10-K for Fiscal Year Ended December 31, 2019**  
**Filed January 31, 2020**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2020**  
**Filed April 29, 2020**  
**File No. 1-00442**

Dear Mr. Smith:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing