

Mail Stop 3561

March 23, 2011

Via Fax & U.S. Mail

Scott E. Kuechle  
Chief Financial Officer  
Goodrich Corporation  
Four Coliseum Centre  
Charlotte, NC 28217

**Re: Goodrich Corporation  
Form 10-K for the fiscal year ended December 31, 2010  
Filed February 15, 2011  
File No. 001-00892**

Dear Mr. Kuechle:

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

Sincerely,

Linda Cvrkel  
Branch Chief