



DIVISION OF  
CORPORATION FINANCE

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

March 8, 2011

Mr. Frederick S. Cromer  
Chief Financial Officer  
International Lease Finance Corporation  
10250 Constellation Blvd., Suite 3400  
Los Angeles, California 90067

**RE: International Lease Finance Corporation  
Form 10-K for the Year Ended December 31, 2009  
Forms 10-Q for the Periods Ended March 31, 2010, June 30, 2010 and  
September 30, 2010  
File No. 1-31616**

Dear Mr. Cromer:

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

Sincerely,

Rufus Decker  
Accounting Branch Chief