



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

November 29, 2007

**via U.S. mail and facsimile**

David Berges, Chief Executive Officer  
Hexcel Corporation  
Two Stamford Plaza, 281 Tresser Boulevard  
Stamford, Connecticut 06901

**RE: Hexcel Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed December 21, 2006  
File No. 1-8472**

Dear Mr. Berges:

We have reviewed your response letter dated November 14, 2007 and have the following additional comment.

**Form 10-K for the Fiscal Year Ended December 31, 2006**

1. We have read your response to prior comment 10. We continue to believe the gain of \$15.7 million from the sale of TechFab should be presented in a manner consistent with your recognition of its earnings. Please revise future filings to present this gain in the Equity in earnings of investments in affiliated companies line item on your income statement.

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

\* \* \* \*

Mr. Berges  
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You may contact Tracey McKoy, Staff Accountant, at (202) 551-3772 or, in her absence Jeanne Baker at (202) 551-3691 or the undersigned at (202) 551-3355 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Terence O'Brien  
Accounting Branch Chief