



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

January 20, 2010

via U.S. mail and facsimile

David E. Berges, Chief Executive Officer
Hexcel Corporation
Two Stamford Plaza
281 Tresser Boulevard
Stamford, Connecticut 06901-3238

**RE: Hexcel Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 12, 2009
File No. 001-08472**

Dear Mr. Berges:

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

Sincerely,

Terence O'Brien
Accounting Branch Chief