



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

February 6, 2017

Via E-mail

Mr. Keith Helming  
Chief Financial Officer  
65 St. Stephen's Green  
Dublin 2, Ireland

**Re: AerCap Holdings N.V.  
Form 20-F for the Year Ended December 31, 2015  
Filed March 23, 2016  
File No. 1-33159**

Dear Mr. Helming:

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,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and Construction