

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

March 9, 2021

Richard Maasland Chief Accounting Officer AerCap Holdings N.V. AerCap House 65 St. Stephen's Green Dublin D02 YX20 Ireland

Re: AerCap Holdings N.V.
Form 20-F for Fiscal Year Ended December 31, 2019
Filed March 5, 2020
File No. 001-33159

Dear Mr. Maasland:

We have completed our review of your filing. 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,

Division of Corporation Finance Office of Trade & Services