



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

DIVISION OF  
CORPORATION FINANCE

September 17, 2024

Peter Juhas  
Chief Financial Officer  
AerCap Holdings N.V.  
65 St. Stephen's Green  
Dublin D02 YX20  
Ireland

**Re: AerCap Holdings N.V.**  
**Form 20-F for Fiscal Year Ended December 31, 2023**  
**File No. 001-33159**

Dear Peter Juhas:

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