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U.S. Securities and Exchange Commission
Division of Corporation Finance
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Re: Shareholder Proposal Concerning Human Rights Committee
for Inclusion in the Boeing 2010 Proxy Statement

Dear Sir or Madam,

I am surprised to read Boeing's December 21, 2009 letter to exclude my shareholder proposal concerning human rights committee. Their "bases for exclusion" are baseless.

In Part I, the letter says: "The concept of 'human rights' is inherently broad and subject to multiple and different interpretations."(p.3) "The Declaration is intentionally far-reaching and addresses a wide variety of topics that do not have any direct relevance to the Company's business."(p.4) However, they are not bases to reject a proposal of human rights concerns. In the time of globalization, giant companies, such as Boeing, encounter human rights issues everywhere in their business. Can Boeing claim "we will not follow American laws because American laws are inherently broad and subject to multiple and different interpretations, and American laws are intentionally far-reaching and addresses a wide variety of topics that do not have any direct relevance to the Company's business"? Later, the letter actually states: "The Company is committed to the highest standards of human rights."(p.6) This statement indicates that the Company clearly knows that its business is very much relevant to human rights.

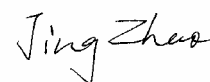
The letter also says: “It is possible that the proponent selected the Declaration as the basis for his request because of his personal history” (p.4). It is a fact that my personal history testifies the severe violations of basic human rights listed in the Declaration (such as “Article 9: No one shall be subject to arbitrary arrest, detention or exile.” “Article 13-2: Everyone has the right..... to return to his country.” “Article 15-2: No one shall be arbitrarily deprived of his nationality”. “Article 19: Everyone has the right to freedom of opinion and expression”. “Article 20-1: Everyone has the right to freedom of peaceful assembly and association.” “Article 21-3: The will of the people shall be the basis of the authority of government”.) It is also a fact that many shareholders without the similar personal experience of mine have submitted similar proposals concerning human rights abuses in the world. The Boeing Company should not be exempt.

If “the proposal is inherently vague and indefinite and misleading” (p.2), how can Boeing claim “Boeing has substantially implemented the proposal” (p.5) in one same letter?

Furthermore, in Part II, the letter lists many irrelevant factors to my proposal concerning human rights, but it has not contents regarding international human rights concerns. Nowhere a reader can find from the letter that “the Company has consistently demonstrated a thorough commitment to human rights principles” (p.5). If “[t]he only discernible differences between the activities already undertaken by the Company in support of its commitment to human rights and the activities recommended in the Proposal is that the high-level, independent committee supporting the Company’s human rights policies is not called a ‘Human Rights Committee’” (p.7), why the Company does not trust and let shareholders to judge my proposal?

Should you have any questions, please contact me at 925-804-6150 (phone), 775-551-8065 (fax), or jzhao@mail.h-net.msu.edu.

Yours truly,



Jing Zhao