

Spirit AeroSystems Holdings, Inc.  
Form 10-Q/A  
August 08, 2008

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION**  
**Washington D.C. 20549**  
**Form 10-Q/A**  
**(Amendment No. 1)**

(Mark One)

**QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

**For the quarterly period ended March 27, 2008**

**Or**

**TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

**For the transition period from**

**to**

**Commission File Number 001-33160**

**Spirit AeroSystems Holdings, Inc.**

*(Exact name of registrant as specified in its charter)*

**Delaware**

*(State of Incorporation)*

**20-2436320**

*(I.R.S. Employer Identification Number)*

**3801 South Oliver**

**Wichita, Kansas 67210**

*(Address of principal executive offices and zip code)*

**Registrant's telephone number, including area code:**

**(316) 526-9000**

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer       Accelerated filer       Non-accelerated filer       Smaller reporting company   
(Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes  No

As of April 25, 2008, the registrant had outstanding 102,812,313 shares of class A common stock, \$0.01 par value per share and 36,755,537 shares of class B common stock, \$0.01 par value per share.

**Explanatory Note**

This Amendment No. 1 (the Amendment ) to the Quarterly Report on Form 10-Q originally filed by Spirit AeroSystems Holdings, Inc. (the Registrant ) on May 2, 2008 ( Form 10-Q ) is being filed solely for the purpose of amending and restating Exhibit 31.1 and Exhibit 31.2 of the Quarterly Report on Form 10-Q .

Exhibit 31.1 and Exhibit 31.2 are being amended to conform to the language set forth in Regulation S-K, Item 601(b)(31). Part II, Item 6 is being amended and restated to reflect that Exhibit 31.1 and Exhibit 31.2 are being filed with this Amendment.

Except as described above, no other changes have been made to Form 10-Q. The Amendment does not amend, update or change the financial statements or disclosures in Form 10-Q and does not reflect events occurring after the filing of Form 10-Q.

**PART II.**

**Item 6. Exhibits**

<b>Article I. Exhibit Number</b>	<b>Section 1.01 Exhibit</b>	<b>Incorporated by Reference to the Following Documents</b>
31.1	Certification of Chief Executive Officer pursuant to Section 302 of Sarbanes-Oxley Act of 2002	Filed with Form 10-Q/A, Amendment No. 1
31.2	Certification of Chief Financial Officer pursuant to Section 302 of Sarbanes-Oxley Act of 2002	Filed with Form 10-Q/A, Amendment No. 1
32.1	Certification of Chief Executive Officer pursuant to Section 906 of Sarbanes-Oxley Act of 2002	Filed herewith
32.2	Certification of Chief Financial Officer pursuant to Section 906 of Sarbanes-Oxley Act of 2002	Filed herewith

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

<b>Signature</b>	<b>Title</b>	<b>Date</b>
/s/ Ulrich Schmidt	Executive Vice President and Chief Financial Officer	August 8, 2008
Ulrich Schmidt	(Principal Financial Officer)	
/s/ Daniel R. Davis	Corporate Controller	August 8, 2008
Daniel R. Davis	(Principal Accounting Officer)	

**Exhibit Index to Form 10-Q/A**

<b>Exhibit Number</b>	<b>Description</b>
31.1	Amended Certification of Chief Executive Officer pursuant to Section 302 of Sarbanes-Oxley Act of 2002
31.2	Amended Certification of Chief Financial Officer pursuant to Section 302 of Sarbanes-Oxley Act of 2002
31.3	Certification of Chief Executive Officer pursuant to Section 302 of Sarbanes-Oxley Act of 2002
31.4	Certification of Chief Financial Officer pursuant to Section 302 of Sarbanes-Oxley Act of 2002