



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

March 22, 2010

David P. Storch  
Chairman and Chief Executive Officer  
AAR CORP.  
One AAR Place  
1100 N. Wood Dale Road  
Wood Dale, IL 60191

**Re: AAR CORP.  
Form 10-K for fiscal year ended May 31, 2009  
Filed July 16, 2009  
File No. 001-06263**

Dear Mr. Storch:

We have completed our review of your Form 10-K and related correspondence and have no further comments at this time.

Sincerely,

John Dana Brown  
Attorney-Advisor

cc: Robert J. Regan  
Fax: (630) 227-2039