



DIVISION OF  
CORPORATION FINANCE

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

January 25, 2021

Nicolas Finazzo  
Chief Executive Officer  
AerSale Corporation  
121 Alhambra Plaza, Suite 1700  
Coral Gables, FL 33134

**Re: AerSale Corporation  
Draft Registration Statement on Form S-1  
Submitted January 19, 2021  
CIK No. 0001754170**

Dear Mr. Finazzo:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Donald Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services