

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

Mail Stop 3561

May 17, 2017

Terrance M. Paradie Chief Financial Officer TransDigm Group Incorporated 1301 East 9th Street, Suite 3000 Cleveland, OH 44114

Re: TransDigm Group Incorporated

Registration Statement on Form S-4

Filed May 10, 2017 File No. 333-217850

Dear Mr. Paradie:

This is to advise you that we have not reviewed and will not review your registration statement.

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 E. Field at (202) 551-3680 with any questions.

Sincerely,

/s/ A.N. Parker

Anne Nguyen Parker Assistant Director Office of Transportation and Leisure

cc: John T. Owen Jones Day