



DIVISION OF  
CORPORATION FINANCE

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

August 14, 2019

Kevin M. Stein  
President and Chief Executive Officer  
TransDigm Group INC  
1301 East 9th Street, Suite 3000  
Cleveland, Ohio 44114

**Re: TransDigm Group INC**  
**Registration Statement on Form S-4**  
**Filed August 8, 2019**  
**File No. 333-233103**

Dear Mr. Stein:

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 Aamira Chaudhry at 202-551-3389 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure