



March 14, 2013

VIA EDGAR CORRESPONDENCE

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549

Attention: Justin Dobbie, Legal Branch Chief

**Re: TransDigm Group Incorporated (the "Company")
Registration Statement on Form S-4
Filed February 6, 2013
File No. 333-186494**

**Form 10-K for the Fiscal Year Ended
September 30, 2012
Filed November 16, 2012
File No. 001-32833**

**Form 10-Q for the Fiscal Quarter Ended
December 29, 2012
Filed February 5, 2013
File No. 001-32833**

Dear Mr. Dobbie:

We are writing to inform you that we are in receipt of your comment letter dated March 1, 2013. The Company is currently preparing its response to such comment letter, including Amendment No. 1 to the Registration Statement on Form S-4 (File No. 333-186494), filed with the Commission on February 6, 2013, and expects to file its response, including the amended registration statement, with the Commission on or prior to March 29, 2013.

If you have questions or if we can be of any assistance in this matter, please do not hesitate to call the undersigned at (216) 706-2949.

Very truly yours,

/s/ Michael D. Borowski
Michael D. Borowski
Director of Financial Reporting
TransDigm Group Incorporated