



April 8, 2019

VIA EDGAR

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, DC 20549

Attention: Anne Nguyen Parker, Assistant Director, Office of Transportation and Leisure  
John Dana Brown  
J. Nolan McWilliams

**Re: TransDigm UK Holdings plc**  
**Registration Statement on Form S-4 (Registration No. 333-228336)**

Ladies and Gentlemen:

On behalf of TransDigm UK Holdings plc and the other registrants (together, "**TransDigm**"), the undersigned hereby requests, pursuant to Rule 461(a) promulgated under the Securities Act of 1933, that the Registration Statement on Form S-4 (File No. 333-228336) of TransDigm be declared effective at 10:00 a.m. on Thursday, April 11, 2019, or as soon thereafter as practicable. TransDigm respectfully requests that you notify Michael J. Solecki of such effectiveness by a telephone call to (216) 586-7103.

Please contact Michael J. Solecki of Jones Day at (216) 586-7103 if you have any questions concerning this matter. Thank you for your continued attention to this matter.

Very truly yours,

TRANSDIGM UK HOLDINGS PLC

By: /s/ Jonathan D. Crandall

Name: Jonathan D. Crandall

Title: Director and Authorized Representative in the  
United States

cc: Michael J. Solecki, Esq.