

March 9, 2021

Michael Lisman  
Chief Financial Officer  
TransDigm Group INC  
1301 East 9th Street  
Suite 3000  
Cleveland, OH 44114

Fiscal Year Ended September 30, 2020  
2020

Re: TransDigm Group INC  
Form 10-K for  
Filed November 12,  
File No. 001-32833

Dear Mr. Lisman:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing