



July 1, 2013

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, DC 20549
Attention: Lyn Shenk, Branch Chief
Justin Dobbie, Legal Branch Chief

**Re: TransDigm Group Incorporated
Registration Statement on Form S-4 (Registration No. 333-186494)**

Ladies and Gentlemen:

On behalf of TransDigm Inc. and TransDigm Group Incorporated (together, "**TransDigm**" or the "**Company**"), 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. 333-186494) (the "**Registration Statement**") of TransDigm be declared effective at 10:00 a.m. on Wednesday, July 3, 2013, or as soon thereafter as practicable. TransDigm respectfully requests that you notify John T. Owen of such effectiveness by a telephone call to (212) 326-7874.

In connection with such request, the undersigned, on behalf of TransDigm, hereby acknowledges the following:

- should the Commission or the staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- The Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact John T. Owen of Jones Day at (212) 326-7874 if you have any questions concerning this matter. Thank you for your continued attention to this matter.

Very truly yours,

TRANSDIGM GROUP INCORPORATED

By: /s/ Gregory Rufus

Name: Gregory Rufus

Title: Executive Vice President, Chief Financial Officer
and Secretary

cc: John T. Owen, Esq.