

January 23, 2017

<u>VIA EDGAR</u> Securities and Exchange Commission Division of Corporation Finance 100 F Street, NE Washington, DC 20549 Attention: Justin Dobbie, Legal Branch Chief Donald E. Field

## Re: TransDigm Group Incorporated <u>Registration Statement on Form S-4 (Registration No. 333-214623)</u>

Ladies and Gentlemen:

On behalf of TransDigm Inc. and TransDigm Group Incorporated (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. 333-214623) of TransDigm be declared effective at 2:00 p.m. on Wednesday, January 25, 2017, 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.

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/ Terrance M. Paradie

Name: Terrance M. Paradie Title: Executive Vice President and Chief Financial Officer

cc: John T. Owen, Esq.