

August 16, 2021

Michael J. Lisman  
Chief Financial Officer  
TransDigm Group Inc.  
1301 East 9th Street, Suite 3000  
Cleveland, Ohio 44114

Inc.

August 10, 2021

Re: TransDigm Group

Form S-4 Filed

File No. 333-258676

Dear Mr. Lisman:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact SiSi

Cheng at 202-551-5004 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing

Michael J. Solecki,

cc:  
Esq.