



May 10, 2013

VIA EDGAR CORRESPONDENCE

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549

Attention: Justin Dobbie, Legal Branch Chief

**Re: TransDigm Group Incorporated (the "Company")  
Amendment No. 1 to Registration Statement on Form S-4  
Filed March 27, 2013  
File No. 333-186494**

**Form 10-K for the Fiscal Year Ended  
September 30, 2012  
Filed November 16, 2012  
File No. 001-32833**

Dear Mr. Dobbie:

We are writing to inform you that the Company continues to finalize its response to your comment letter dated April 11, 2013, including with respect to Amendment No. 2 to the Registration Statement on Form S-4 (File No. 333-186494), filed with the Commission on February 6, 2013, and expects to file its response, including the amended registration statement, with the Commission on or prior to May 24, 2013.

If you have questions or if we can be of any assistance in this matter, please do not hesitate to call the undersigned at (216) 706-2963.

Very truly yours,

/s/ Halle Fine Terrion

Halle Fine Terrion  
General Counsel and Chief Compliance Officer  
TransDigm Group Incorporated