



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3561

May 17, 2017

Terrance M. Paradie  
Chief Financial Officer  
TransDigm Group Incorporated  
1301 East 9th Street, Suite 3000  
Cleveland, OH 44114

**Re: TransDigm Group Incorporated  
Registration Statement on Form S-4  
Filed May 10, 2017  
File No. 333-217850**

Dear Mr. Paradie:

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 Donald E. Field at (202) 551-3680 with any questions.

Sincerely,

/s/ A.N. Parker

Anne Nguyen Parker  
Assistant Director  
Office of Transportation and Leisure

cc: John T. Owen  
Jones Day