



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4628

March 31, 2017

Via E-mail

Terrance M. Paradie
Executive Vice President and Chief Financial Office
TransDigm Group Incorporated
1301 East 9th Street, Suite 3000
Cleveland, OH 44114

**Re: TransDigm Group Incorporated
10-K for Fiscal Year Ended September 30, 2016
Filed November 15, 2016
File No. 001-32833**

Dear Mr. Paradie:

We refer you to our comment letter dated March 6, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. 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.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Anne Parker
Assistant Director
Division of Corporation Finance

Halle Terrion
General Counsel
TransDigm Group Incorporated

John Owen
Jones Day